

CITY OF LIMA
ALLEN COUNTY, OHIO

SINGLE AUDIT

FOR THE YEAR ENDED
DECEMBER 31, 2021



Rea & associates

www.reacpa.com

OHIO AUDITOR OF STATE
KEITH FABER



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City Council
City of Lima
50 Town Square
Lima, OH 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, 2021 through December 31, 2021. 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 12, 2022

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

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

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, 2021, 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 29, 2022.

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) as a basis for designing 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 or significant deficiencies 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 financial statements. 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 entity'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.

Rea & Associates, Inc.

Rea & Associates, Inc.
Lima, Ohio
June 29, 2022

**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**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Lima's, Allen County, Ohio (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of City's major federal programs for the year ended December 31, 2021. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the 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, 2021, and have issued our report thereon dated June 29, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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.

Rea & Associates, Inc.
Lima, Ohio
June 29, 2022

CITY OF LIMA
Allen County, Ohio

*Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021*

FEDERAL GRANTOR <i>Pass Through Grantor</i>	Federal AL	Federal/Pass Through Entity Identifying	Passed Through to	Total Federal
Program / Cluster Title	Number	Number	Subrecipients	Disbursements
U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Direct programs:</i>				
Community Development Block Grants/Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	B18MC390014	0	63,993
Community Development Block Grants/Entitlement Grants	14.218	B19MC390014	0	298,188
Community Development Block Grants/Entitlement Grants	14.218	B20MC390014	0	696,798
COVID-19 Community Development Block Grants/Entitlement Grants	14.218	B20MW390014	5,000	5,000
Total Community Development Block Grants/Entitlement Grants Cluster			<u>5,000</u>	<u>1,063,979</u>
Home Investment Partnerships Program	14.239	MC-39-0219	0	241,870
Total U.S. Department of Housing and Urban Development			<u>5,000</u>	<u>1,305,849</u>
U.S. DEPARTMENT OF JUSTICE				
<i>Direct programs:</i>				
Equitable Sharing Program	16.922	N/A	0	2,076
Drug Court Discretionary Grant Program	16.585	2020-DC-BX-0075	0	115,789
<i>Passed through Ohio Office of Criminal Justice Services</i>				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1610	0	31,412
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0181	0	18,713
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0212	0	13,514
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>0</u>	<u>32,227</u>
Total U.S. Department of Justice			<u>0</u>	<u>181,504</u>
U.S. DEPARTMENT OF TRANSPORTATION				
<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	623,793
Highway Planning and Construction - Lima Traffic Study	20.205	PID-90949	0	620,106
Total Highway Planning and Construction Cluster			<u>0</u>	<u>1,243,899</u>
Total U.S. Department of Transportation			<u>0</u>	<u>1,243,899</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Direct program:</i>				
COVID-19 Provider Relief Fund	93.498	N/A	0	17,808
Total U.S. Department of Health and Human Services			<u>0</u>	<u>17,808</u>
U.S. DEPARTMENT OF THE INTERIOR				
<i>Passed through Ohio Department of Natural Resources</i>				
Fish and Wildlife Cluster				
Sport Fish Restoration Program - Aquatic Education Grant	15.605	AQ21-02105	0	6,090
Total Fish and Wildlife Cluster Cluster			<u>0</u>	<u>6,090</u>
Land and Water Conservation Fund Program	15.916	39-01460.2	0	123,000
Total U.S. Department of the Interior			<u>0</u>	<u>129,090</u>
Total Expenditures of Federal Awards			<u>\$ 5,000</u>	<u>\$ 2,878,150</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, 2021*

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, 2021. 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), except for funds received under Assistance Listing Number 93.498, Provider Relief Funds. These expenditures are reported on the Schedule in accordance with the 2021 Compliance Supplement. 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 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.

NOTE C – INDIRECT COST RATE

The City has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D – 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, 2021

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	None Reported
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	None Reported
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list): Community Development Block Grants/Entitlement Grants Cluster	AL# 14.218
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

City of Lima, Ohio



ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended December 31, 2021



City of Lima
50 Town Square * Lima, Ohio * 45801
www.cityhall.lima.oh.us

CITY OF LIMA, OHIO

Annual Comprehensive Financial Report

For the Year Ended December 31, 2021

Issued by the City Auditor's Office

Randall S. Bartels, City Auditor

Susan L. Odenweller, Chief Deputy Auditor

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Introductory Section



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CITY OF LIMA
Allen County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021

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June 29, 2022

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

I am pleased to present the Annual Comprehensive Financial Report (Annual Report) for the City of Lima (the “City”) for the year ended December 31, 2021. 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. The City has fulfilled this requirement for the year ended December 31, 2021.

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

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, 2021. 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 Annual Comprehensive 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 a population of 35,579 per the 2020 Federal Census 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 3,300 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.

James A. Rhodes State College completed construction of the Bora Center for Health Science Education and Innovations facility in the downtown area and opened for classes in fall 2021. Ground was broken and construction started in the spring of 2020. This facility will bring hundreds of students and instructors downtown on a daily basis.

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 60% of total General Fund revenues in 2021. Proactive measures with regard to hiring and expenditures allowed the City to weather the COVID19 pandemic. During 2021, the City began filling vacant positions city-wide including needed Safety Service positions. 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.

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 2021.

The City completed work on a significant railroad grade separation project in 2021. The project provides 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, was completed in early 2021.

The City continued the Smart Cities Initiative in 2021. 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.

The City was awarded \$26,371,401 through the American Rescue Plan Act (ARPA) in 2021. As of December 31, 2021 the City was still exploring how best to utilize these funds for the benefit of its citizens.

AWARDS AND ACKNOWLEDGEMENTS

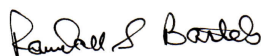
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Lima for its annual comprehensive financial report for the fiscal year ended December 31, 2020. This was the sixth consecutive year 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 annual comprehensive 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 annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

The City also received the Ohio Auditor of State's Award with Distinction for the fiscal year ended December 31, 2020. This is the second year the City has received this award.

Sincere appreciation is extended to the Mayor and his staff and to City Council for their support of this project. This Annual Comprehensive 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,



Randall S. Bartels
City Auditor

CITY OF LIMA
Allen County, Ohio

List of Elected and Appointed Officials
As of December 31, 2021

ELECTED OFFICIALS

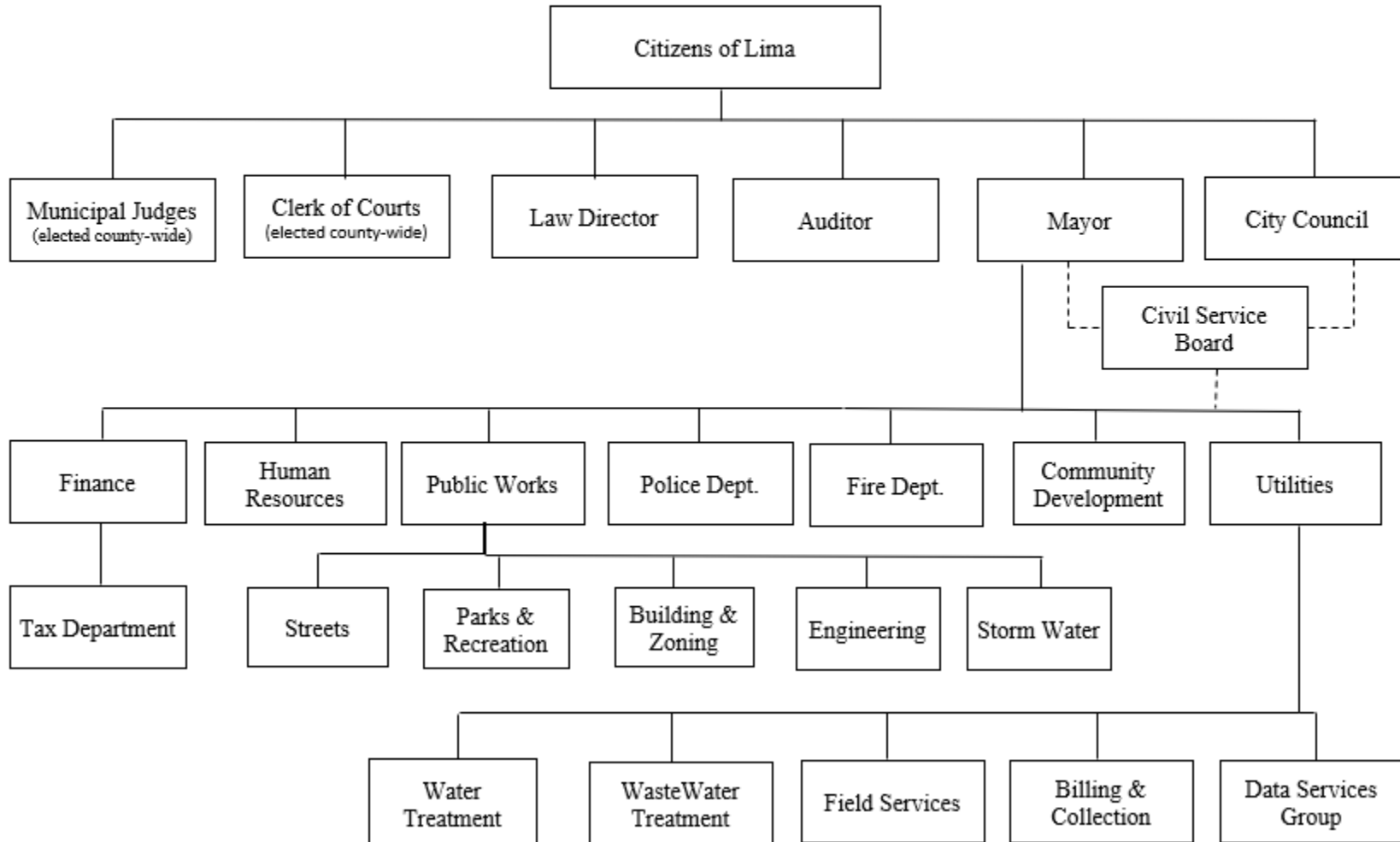
Mayor	Sharetta T. Smith
City Auditor	Randall S. Bartels
City Law Director	Anthony L. Geiger
Clerk of Courts	James G. Link
Municipal Judge	David Rodabaugh
Municipal Judge	Tammie Hursh
Council President	John G. Nixon
Council Member, 1 st Ward	Todd Gordon
Council Member, 2 nd Ward	Anthony Wilkerson
Council Member, 3 rd Ward	Carla Thompson
Council Member, 4 th Ward	Peggy Ehora
Council Member, 5 th Ward	Jamie Dixon
Council Member, 6 th Ward	Derry Glenn
Council Member, 7 th Ward	Jon M. Neeper

APPOINTED OFFICIALS

Clerk of Council	Dana Addis
Deputy Law Director	Anthony DiPietro
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	Emily Kerber
Chief of Police	Kevin Martin
Fire Chief	Andrew Heffner
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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morrill

Executive Director/CEO



Financial Section



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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lima, Allen County, Ohio, (the City) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 as of December 31, 2021, and the respective changes in its financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the general fund and the COVID Local Recovery fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and pension and other post-employment benefit schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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 combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are 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 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2022, 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.

Rea & Associates, Inc.

Rea & Associates, Inc.
Lima, Ohio
June 29, 2022

CITY OF LIMA
Allen County, Ohio

Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

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, 2021. 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 2021 are as follows:

- ❑ For the City as a whole, general revenues accounted for \$22.8 million in revenue or 26.3 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants, contributions and interest accounted for \$63.9 million or 73.7 percent of total revenues of nearly \$86.8 million.
- ❑ For the City as a whole, total program expenses were \$64.14 million: \$33.26 million in governmental activities and \$30.88 million in business-type activities.
- ❑ The City's total net position increased over \$22.64 million from 2020 balances. The business-type activities contributed \$14.42 million; the governmental activities contributed \$8.22 million. This reflects an improvement in the overall financial position of the City.
- ❑ As of the close of the current fiscal year, the City of Lima's governmental funds reported combined ending fund balances of \$26.7 million, an increase from the prior year mainly attributed to continued prudent spending by all departments.
- ❑ The Ohio Public Employees Retirement System (OPERS) approved several changes to the health care plan offered to retirees in an effort to decrease costs and increase the solvency of the health care plan. These changes significantly decreased the OPEB liability for OPERS and resulted in the City reporting a net OPEB asset in 2021 (compared to reporting a net OPEB liability in prior years). The effect is a significant decrease in expenses.
- ❑ The City's total outstanding debt reflects a \$(7.0) million change, from the prior year balance of \$154.4 to \$147.4 million as of December 31, 2021. Throughout 2021, the City drew approximately \$3.6 million in OWDA loans, of which \$3.3 million was used to continue the work in two sewer segmented block rehabilitation projects and \$0.3 million to wrap up the construction of the underground storage tank for the City's sanitary sewer system. Each of these projects is pursuant to the City's EPA Consent Decree. An additional \$17.7 million in new OWDA loans was used to refinance \$19.2 million existing revenue bonds. And the City water system repaid \$3.045 million existing revenue bonds using current resources. Despite the new obligations, the City continues to prudently manage the repayment of its debt obligations.

CITY OF LIMA
Allen County, Ohio

Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)
(Continued)

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 2021 and how they affected the operations of the City as a whole.

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, deferred 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.

CITY OF LIMA
Allen County, Ohio

Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)
(Continued)

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. These statements focus on the City's most significant funds. The City's major governmental funds include the general fund and the COVID Local Recovery 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 COVID Local Recovery 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 spending for each of its funds. A budgetary comparison statement has been provided for the general fund and COVID Local Recovery fund to demonstrate compliance with this budget. The COVID Local Recovery fund had zero appropriations in 2021 as the City waited for Final Rule guidance from the US Treasury before developing its 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

CITY OF LIMA
Allen County, Ohio

Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)
(Continued)

activities also include the internal service fund allocations. The proprietary fund financial statements begin on page 27.

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 32.

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 2021 compared to 2020.

(Table 1)
Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets						
Current and Other Assets	\$ 60,803,847	\$ 43,607,809	\$ 50,217,754	\$ 47,831,981	\$ 111,021,601	\$ 91,439,790
Capital Assets, Net	66,747,567	70,899,287	190,376,108	190,297,480	257,123,675	261,196,767
Total Assets	127,551,414	114,507,096	240,593,862	238,129,461	368,145,276	352,636,557
Deferred Outflows of Resources						
Deferred Charges on Debt Refundings	0	0	532,917	374,004	532,917	374,004
Pension	5,154,199	6,377,000	777,636	1,184,155	5,931,835	7,561,155
OPEB	3,112,683	4,129,564	339,034	858,502	3,451,717	4,988,066
Deferred Outflows of Resources	8,266,882	10,506,564	1,649,587	2,416,661	9,916,469	12,923,225
Liabilities						
Current and Other Liabilities	15,766,904	3,398,711	2,799,865	3,757,276	18,566,769	7,155,987
Long-term liabilities outstanding						
Due Within One Year	2,094,131	2,330,862	4,835,633	6,032,037	6,929,764	8,362,899
Due in More than One Year						
Net Pension Liability	38,448,455	42,137,938	5,771,875	7,748,006	44,220,330	49,885,944
Net OPEB Liability	4,572,576	12,870,273	0	5,414,333	4,572,576	18,284,606
Other Amounts	6,438,960	7,230,954	137,579,021	142,594,282	144,017,981	149,825,236
Total Liabilities	67,321,026	67,968,738	150,986,394	165,545,934	218,307,420	233,514,672
Deferred Inflows of Resources						
Deferred Revenues	987,806	1,050,119	0	0	987,806	1,050,119
Pension	8,359,267	7,097,408	2,549,051	1,929,866	10,908,318	9,027,274
OPEB	5,996,345	3,961,489	2,167,323	950,812	8,163,668	4,912,301
Total Deferred Inflows of Resources	15,343,418	12,109,016	4,716,374	2,880,678	20,059,792	14,989,694
Net position						
Net investment in capital assets	60,925,266	63,374,221	49,116,216	41,680,928	110,041,482	105,055,149
Restricted	21,223,821	19,060,841	0	0	21,223,821	19,060,841
Unrestricted	(28,995,235)	(37,499,156)	37,424,465	30,438,582	8,429,230	(7,060,574)
Total Net Position	\$ 53,153,852	\$ 44,935,906	\$ 86,540,681	\$ 72,119,510	\$ 139,694,533	\$ 117,055,416

CITY OF LIMA
Allen County, Ohio

Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)
(Continued)

The net pension liability (NPL) is the largest single liability reported by the City at December 31, 2021 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 of resources related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting the net OPEB asset and deferred outflows of resources 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/asset 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.

CITY OF LIMA
Allen County, Ohio

Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)
(Continued)

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 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/asset, respectively, not accounted for as deferred inflows/outflows of resources.

During 2021, the City implemented GASB Statement No. 93, *Replacement of Interbank Offered Rates*, which addresses accounting and financial reporting effects that result from the replacement of interbank offered rates (IBORs) with other reference rates. There was no effect to the financial statements with the implementation of this standard. The City also implemented GASB Statement No. 98, *The Annual Comprehensive Financial Report*, which established a new term and acronym to replace the previous reference of comprehensive annual financial report. These changes were incorporated; however had no effect on beginning net position or fund balances.

The City's combined net position experienced an increase of \$22.64 million, or 19.3 percent, as of December 31, 2021.

Net position in the City's governmental activities changed from prior year, increasing \$8.22 million or 18.3%. 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 \$2.16 million or approximately 11.3 percent from prior year. Court projects and community housing programs were the largest contributors to the increase. The net investment in capital assets category changed \$(2.45) million from 2020. Construction in progress decreased nearly \$16.3 million with the completion of the railroad grade separation project, and the Wayne & High Street Reconstruction project. \$2.7 million of that CIP was transferred out of governmental activities to the business-type activities. 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 \$8.5 million from 2020 or approximately 22.7 percent from prior year.

Total assets of the governmental activities increased approximately \$13.0 million from 2020 due to several factors. Unspent workers compensation refunds and rebates carried forward from 2020 along with additions funds received from COVID Local Recovery funds contributed significantly to a \$16.2 million increase in cash and cash equivalents. The addition of a \$1.1 million net OPEB asset, a significant \$8.3 million decrease in net OPEB liability and a \$2.0 million increase in deferred inflows of resources for OPEB is related to OPERS changes previously discussed in the financial highlights. See Notes 12 and 13 for additional discussion on pension and OPEB.

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Total liabilities of governmental activities changed approximately \$(0.6) million from prior year. Deferred inflows of resources changed \$3.2 million from the prior year, most significantly due to the changes in the net pension and net OPEB liabilities. See Notes 12 and 13 for additional discussion about the effects of GASB 68 and 75 on the accruals and deferred inflows of resources.

Net position in the City's business-type activities increased nearly \$14.4 million or 20.0 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 2020, 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 contributed to the \$7.0 million increase in total unrestricted net position from prior year. The remaining component of total net position is the net investment in capital assets which changed \$7.4 million or 17.8 percent from prior year. Although net capital assets increased approximately \$0.1 million, the level of debt associated with those assets decreased nearly \$7.4 million, contributing to the change of \$7.3 million.

Business-type total assets increased \$2.5 million from the prior year. As mentioned in the previous paragraph, capital assets, net of depreciation, contributed \$0.1 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, 2021. Business-type liabilities changed nearly \$(14.6) million from the prior year. Current liabilities, such as contracts payable, changed \$(1.0) million from the prior year. However, the \$(6.2) net change in long-term obligations and the \$(7.4) change in the net pension/OPEB liabilities were the most significant contributing factors. Deferred outflows of resources for business-type activities changed \$(0.8) million from 2020. Deferred inflows of resources increased \$1.8 million from the prior year. The change in the deferred inflows and outflows of resources 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 2021 and 2020.

(Table 2)
Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$ 15,157,446	\$ 15,651,942	\$ 42,438,981	\$ 42,428,815	\$ 57,596,427	\$ 58,080,757
Operating Grants, Contributions and Interest	3,054,141	6,625,792	0	0	3,054,141	6,625,792
Capital Grants, Contributions and Interest	3,141,718	7,530,495	155,155	242,079	3,296,873	7,772,574
Total Program Revenues	21,353,305	29,808,229	42,594,136	42,670,894	63,947,441	72,479,123
<i>General Revenues:</i>						
Property Taxes	1,155,600	1,157,929	0	0	1,155,600	1,157,929
Income Taxes	20,012,958	18,634,896	0	0	20,012,958	18,634,896
Other Local Taxes	246,442	181,905	0	0	246,442	181,905
Intergovernmental	1,663,296	1,270,499	0	0	1,663,296	1,270,499
Investment Earnings	(264,119)	430,049	(748)	67,039	(264,867)	497,088
Miscellaneous	12,544	2,430,093	2,312	368,805	14,856	2,798,898
Total General Revenues	22,826,721	24,105,371	1,564	435,844	22,828,285	24,541,215
Total Revenues	44,180,026	53,913,600	42,595,700	43,106,738	86,775,726	97,020,338
Program Expenses						
Security of Persons and Property	18,507,215	19,061,916	0	0	18,507,215	19,061,916
Leisure Time	1,021,799	1,655,212	0	0	1,021,799	1,655,212
Community Environment	2,125,709	3,111,032	0	0	2,125,709	3,111,032
Transportation	4,933,227	6,537,115	0	0	4,933,227	6,537,115
General Government	6,462,400	14,923,729	0	0	6,462,400	14,923,729
Interest and Fiscal Charges	210,442	236,441	0	0	210,442	236,441
Water	0	0	14,059,392	17,154,037	14,059,392	17,154,037
Sewer	0	0	12,448,835	14,013,542	12,448,835	14,013,542
Refuse	0	0	2,693,803	2,858,089	2,693,803	2,858,089
Storm Water	0	0	1,673,787	2,251,326	1,673,787	2,251,326
Total Program Expenses	33,260,792	45,525,445	30,875,817	36,276,994	64,136,609	81,802,439
Increase in Net Position Before Transfers	10,919,234	8,388,155	11,719,883	6,829,744	22,639,117	15,217,899
Net Transfers	(2,701,288)	(1,132,472)	2,701,288	1,132,472	0	0
Change in Net Position	8,217,946	7,255,683	14,421,171	7,962,216	22,639,117	15,217,899
Beginning Net Position	44,935,906	37,680,223	72,119,510	64,157,294	117,055,416	101,837,517
Ending Net Position	\$ 53,153,852	\$ 44,935,906	\$ 86,540,681	\$ 72,119,510	\$ 139,694,533	\$ 117,055,416

Governmental Activities

As mentioned above, governmental activities increased in net position of \$8.22 million.

The funding for City's governmental activities comes from several different sources. During 2021 revenues provided by specific programs through charges for services amounted to 34.31 percent of all governmental revenue. Revenues provided by sources other than city residents, in the form of operating and capital grants, comprise another 14.02 percent. General revenues account for the remaining 51.67 percent. The City's most significant general revenue is its municipal income tax. Other prominent

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sources received during the current fiscal year include property taxes, unrestricted grants and entitlements such as local government funding.

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 different 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.

Overall, total governmental activities revenues changed \$(9.7) million from the prior year. Charges for services serve the general government and include such sources as water contract fee, water district fees, special assessments and fines and forfeitures. The change in charges for services was \$(0.5) million when compared to the prior year. Operating grants, contributions and interest reflect a \$(3.6) million change from prior year, reflecting the decrease in governmental assistance funds pursuant to the COVID-19 pandemic. Capital grants contributed \$(4.4) million towards the overall change. Significant capital projects were finalized during 2021, with \$2.7 million in capital assets transferred from governmental activities to business-type activities. Overall, general revenues reflect a \$(1.3) million change from the previous year. It is important to note that although municipal income tax revenue increased \$1.4 million, miscellaneous revenue decreased \$2.4 million. In the prior year, the State's response to the pandemic provided the City nearly \$2.5 million in workers' compensation rebates and refunds that were presented in miscellaneous revenue for its governmental activities.

Total governmental expenses changed \$(12.3) million from prior year. Security of persons and property expense, which includes the Police and Fire Departments, generally represents the largest expense of all governmental activities. This expense of nearly \$18.5 million represents 55.6 percent of the total governmental services expenses in 2021. These two departments operate out of the City's general fund. Security of persons and property expense changed \$(0.6) million from prior year due to consistent staffing and continued precedence in spending. This function was also affected by OPERS's change in its retiree health care plan as noted in the financial highlights section. The negative expense reported by security of persons and property expense was also caused by the switch from reporting a net OPEB liability to a net OPEB asset.

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 \$4.9 million or 14.8 percent of total governmental services expenses. The \$(1.6) million change from prior year expenditures resulted from the timing of street resurfacing projects when compared to prior year as well as the OPERS' change discussed previously.

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 \$2.1 million. This is 6.4 percent of total governmental services expenses.

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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 \$1.0 million in 2021 or 3.1 percent of total governmental services expenses.

General government expenses were \$6.5 million or 19.4 percent of the total government services expenses. This category includes expenses associated with City departments that are not associated with the other cost centers. Pension expense related to GASB 68 accruals, the OPEB expense related to GASB 75 accruals, depreciation, and the negative expense reported by general government expense caused by the switch from reporting a net OPEB liability to a net OPEB asset, all contributed to the \$(8.5) million change in the general government expenses from the prior year.

Business-Type Activities

Business-type activities include water, sewer, refuse and storm water operations. The revenues are generated primarily from charges for services. In 2021, charges for services of \$42.4 million accounted for 99.6 percent of the all business-type revenues. The total expenses for the utilities were \$30.9 million, a change of \$(5.4) million from prior year. As mentioned above, the negative expense reported by each business-type activity caused by the switch from reporting a net OPEB liability to a net OPEB asset. The results are an overall increase in net position of nearly \$14.4 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 \$44.5 million, a change of \$(6.7) million or (13.1) percent from the previous 2020 year. The City's municipal income tax is the City's largest revenue source. The decrease, however, is mainly due to the COVID-19 pandemic governmental assistance not recognized in 2021. All governmental funds had expenditures, excluding other financing uses, of \$40.1 million, a \$(5.9) million change or (12.8) percent when compared to prior year. The City completed projects such as the ALL-Lima RRGs railroad grade separation and the Wayne & High Streets projects. The City also continued prudent spending and only lifted a hiring freeze, implemented in response to the area's economic changes due to the pandemic, in the latter months of 2021.

The City's governmental funds reported combined ending fund balance of \$26.7 million. Approximately \$7.2 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 \$1.8 million or 11.8 percent from 2020. Total revenues of \$35.6 million was consistent to the prior year. A \$1.4 million change from prior year in income tax revenues, as well as a \$0.3 million change in fines and forfeiture revenues, reflects the response of the economy of the Lima-area since the pandemic of 2020. General fund charges for services, which includes contract fees, increased \$0.1 million. Intergovernmental revenues changed \$(2.2) million, as

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expected, as the workers' compensation refunds and rebates were unique to the 2020 pandemic. The change in general fund expenditures was \$2.6 million when compared to the prior year, mainly reflected in the police and fire departments. We must note here that expenditures normally paid by the general fund were funded in 2020 by Federal funds received in response to the pandemic.

The City received Coronavirus State and Local Fiscal Recovery Fund funding from the American Rescue Plan Act (ARPA) of \$13,185,701, all of which has been recorded as unearned revenue.

The total fund balance for all other governmental funds changed \$2.6 million from the previous year 2020. This change is mainly due to the timing of operating and capital grant programs.

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 27.

The water fund had an increase in net position of \$7.5 million from 2020. Current year revenues were consistent to the prior year. Total water fund operating expenses changed \$(2.8) million from 2020 mainly due to depreciation expense and the effects of the negative expense caused by the switch from reporting a net OPEB liability to a net OPEB asset.

The sewer fund net position increased \$3.5 million from 2020. Current year revenues were consistent to the prior year. Nonoperating revenues were comparable to prior year. Total operating expenses changed \$(1.0) million from 2020 also due to depreciation and the effects of the negative expense caused by the switch from reporting a net OPEB liability to a net OPEB asset.

The refuse fund showed a change of \$0.2 million in net position over 2020. Consistent with prior years, the revenues are sufficient to cover expenses in the fund. Depreciation and the negative expense related to the OPEB liability were the main contributors to the change.

The storm water fund net position reflected a \$3.3 million change compared to 2020. Consistent with prior years, the operating revenues are sufficient to cover operating expenses in the fund. Capital contributions of nearly \$2.1 million and the negative expense related to the OPEB liability were the most significant factors for the change.

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 receipts, disbursements, and encumbrances. The most significant budgeted governmental fund is include the general fund.

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During the course of 2021, 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 \$36.3 million, \$1.8 million over the final budget estimates of nearly \$34.5 million. Noting the economic recovery from the pandemic, the City was conservative in projecting revenues for 2021. Intergovernmental revenues were over projections by \$0.3 million; charges for services which were over projections by \$0.3 million; and fines and forfeitures were over projections by \$0.3 million. Municipal income tax revenue, however, exceeded projections by \$1.1 million, which helped to offset the \$(0.4) million in investment income.

Actual expenditures of \$36.8 million were nearly \$0.9 million less than the final appropriations of \$37.7 million. All of the City's departments came in under budget in 2021 by implementing a very 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 expenditures and capital outlay. 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 advanced throughout the year or grant funding to be received to offset police and fire costs.

Capital Assets and Debt Administration

Capital Assets

At the end of year 2021, the City had \$257.1 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 \$66.7 million of this was for governmental activities with the remaining \$190.4 million attributable to business-type activities. Table 3 shows fiscal year 2021 balances compared with 2020.

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

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Land	\$ 8,310,076	\$ 8,088,214	\$ 5,427,074	\$ 5,424,260	\$ 13,737,150	\$ 13,512,474
Construction in Progress	1,900,069	15,921,441	5,393,145	8,048,941	7,293,214	23,970,382
Buildings	7,392,611	7,713,228	95,721,206	98,415,913	103,113,817	106,129,141
Improvements	2,023,641	1,893,549	9,808,576	10,766,318	11,832,217	12,659,867
Machinery and Equipment	3,520,223	3,937,916	21,503,483	23,760,278	25,023,706	27,698,194
Furniture and Fixtures	40,053	38,690	15,125	17,514	55,178	56,204
Vehicles	904,599	1,309,107	1,078,704	844,859	1,983,303	2,153,966
Capitalized Interest and Intangibles	0	0	1,647,380	1,746,987	1,647,380	1,746,987
Infrastructure	42,656,295	31,997,142	49,781,415	41,272,410	92,437,710	73,269,552
Totals	\$ 66,747,567	\$ 70,899,287	\$ 190,376,108	\$ 190,297,480	\$ 257,123,675	\$ 261,196,767

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In viewing the City as a whole, total capital assets reflected a change of nearly \$(4.1) million in 2021 from the prior year.

Net capital assets of the governmental activities changed approximately \$(4.2) million from the prior year which is seen most prominently in construction in process. Two significant projects - the ALL-Lima RRGs (railroad grade separation) project and the ALL-Wayne & High Streets projects - were completed during 2021. The other contributing factor is depreciation.

In business-type activities, construction in process changed \$(2.7) million from the prior year. The completion of construction on a portion of the segmented block sewer system rehabilitation was finalized during 2021. Several sanitary sewer projects continue including additional segmented block sewer system rehabilitation and pump station rehabilitations.

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, 2021 was \$147.4 million. This balance reflects a change of \$(7.0) million, or nearly (4.6) percent, from the prior year balance. The City's governmental activities continued prudent repayment of existing debt during 2021. The City's business-type activities drew \$3.6 million in OWDA loans which assisted the construction and improvements as discussed above. The business-type activities refinanced \$19.2 million of existing revenue bonds with an OWDA loan program. The City also repaid \$3.045 million of water revenue bonds during 2021 using existing cash resources. 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	
	2021	2020	2021	2020	2021	2020
General Obligation Bonds	\$ 5,807,697	\$ 6,619,538	\$ 2,996,128	\$ 3,404,041	\$ 8,803,825	\$ 10,023,579
Revenue Bonds	0	0	6,847,610	30,393,229	6,847,610	30,393,229
Capital Leases	15,244	21,823	0	0	15,244	21,823
OWDA Loans	0	0	131,570,206	113,687,905	131,570,206	113,687,905
Bresler Reservoir Termination Agreement	0	0	142,088	284,170	142,088	284,170
Totals	\$ 5,822,941	\$ 6,641,361	\$ 141,556,032	\$ 147,769,345	\$ 147,378,973	\$ 154,410,706

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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 will continue to 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. The City recently completed work with Rhodes State College to facilitate a downtown educational expansion. The City is currently working with several organizations to develop/expand the central business district to provide additional resources for new business activities, and a new amphitheater for recreational activities. City administration is currently working with businesses to occupy several industrial parks within the City limits. Extension of City utilities to new areas is an ongoing process.

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.

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Statement of Net Position
December 31, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 38,565,067	\$ 39,691,212	\$ 78,256,279
Taxes Receivable	5,360,566	0	5,360,566
Accounts Receivable	2,105,020	8,169,080	10,274,100
Intergovernmental Receivable	1,896,303	0	1,896,303
Special Assessments Receivable	11,400,702	0	11,400,702
Accrued Interest Receivable	33,793	0	33,793
Materials and Supplies Inventory	213,908	161,033	374,941
Notes Receivable	12,837	0	12,837
Prepaid Items	331,964	164,989	496,953
Internal Balances	(194,849)	194,849	0
Restricted assets:			
Equity in Pooled Cash and Cash Equivalents	0	257,956	257,956
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	889,078	889,078
Net OPEB Asset	1,078,536	689,557	1,768,093
Capital Assets:			
Nondepreciable Capital Assets	10,210,145	10,820,219	21,030,364
Depreciable Capital Assets, Net	56,537,422	179,555,889	236,093,311
<i>Total Assets</i>	<u>127,551,414</u>	<u>240,593,862</u>	<u>368,145,276</u>
Deferred Outflows of Resources			
Deferred Charges on Debt Refunding	0	532,917	532,917
Pension	5,154,199	777,636	5,931,835
OPEB	3,112,683	339,034	3,451,717
<i>Total Deferred Outflows of Resources</i>	<u>8,266,882</u>	<u>1,649,587</u>	<u>9,916,469</u>

(continued)

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Statement of Net Position
December 31, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Liabilities			
Accounts Payable	653,012	504,376	1,157,388
Contracts Payable	500,830	207,227	708,057
Accrued Wages	771,996	120,293	892,289
Matured Compensated Absences	6,355	0	6,355
Retainages Payable	0	124,258	124,258
Intergovernmental Payable	183,056	151,166	334,222
Accrued Interest Payable	16,252	1,412,406	1,428,658
Claims Payable	449,702	0	449,702
Unearned Revenue	13,185,701	0	13,185,701
Payable from Restricted Assets:			
Refundable Deposits	0	257,956	257,956
Accrued Interest Payable	0	22,183	22,183
Long-Term Liabilities			
Due Within One Year	2,094,131	4,835,633	6,929,764
Due in More Than One Year			
Net Pension Liability (see Note 12)	38,448,455	5,771,875	44,220,330
Net OPEB Liability (see Note 13)	4,572,576	0	4,572,576
Other Amounts Due in More Than One Year	6,438,960	137,579,021	144,017,981
<i>Total Liabilities</i>	<u>67,321,026</u>	<u>150,986,394</u>	<u>218,307,420</u>
Deferred Inflows of Resources			
Property Taxes Levied for Next Year	987,806	0	987,806
Pension	8,359,267	2,549,051	10,908,318
OPEB	5,996,345	2,167,323	8,163,668
<i>Total Deferred Inflows of Resources</i>	<u>15,343,418</u>	<u>4,716,374</u>	<u>20,059,792</u>
Net Position			
Net Investment in Capital Assets	60,925,266	49,116,216	110,041,482
Restricted for:			
Capital Projects	692,055	0	692,055
Debt Service	905,395	0	905,395
Public Safety Services	449,957	0	449,957
Court Projects	3,424,944	0	3,424,944
Streets and Highway Maintenance	2,541,806	0	2,541,806
Community Development Programs	11,086,991	0	11,086,991
Other Purposes	2,122,673	0	2,122,673
Unrestricted	(28,995,235)	37,424,465	8,429,230
<i>Total Net Position</i>	<u>\$ 53,153,852</u>	<u>\$ 86,540,681</u>	<u>\$ 139,694,533</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, 2021

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
					Primary Government		
	Expenses	Charges for Services and Sales	Operating Grants, Contributions, and Interest	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
Security of Persons and Property	\$ 18,507,215	\$ 810,441	\$ 101,988	\$ 0	\$ (17,594,786)	\$ 0	\$ (17,594,786)
Leisure Time Activities	1,021,799	23,989	18,653	848,321	(130,836)	0	(130,836)
Community Environment	2,125,709	95,563	833,403	0	(1,196,743)	0	(1,196,743)
Transportation	4,933,227	631,448	1,895,489	2,285,719	(120,571)	0	(120,571)
General Government	6,462,400	13,596,005	204,608	7,678	7,345,891	0	7,345,891
Interest and Fiscal Charges	210,442	0	0	0	(210,442)	0	(210,442)
Total Governmental Activities	33,260,792	15,157,446	3,054,141	3,141,718	(11,907,487)	0	(11,907,487)
Business-Type Activities:							
Water	14,059,392	20,935,774	0	150,306	0	7,026,688	7,026,688
Sewer	12,448,835	15,742,662	0	4,849	0	3,298,676	3,298,676
Refuse	2,693,803	2,859,696	0	0	0	165,893	165,893
Storm Water	1,673,787	2,900,849	0	0	0	1,227,062	1,227,062
Total Business-Type Activities	30,875,817	42,438,981	0	155,155	0	11,718,319	11,718,319
Totals	64,136,609	57,596,427	3,054,141	3,296,873	(11,907,487)	11,718,319	(189,168)
General revenues:							
Property Taxes Levied for:							
General Purposes					1,155,600	0	1,155,600
Income Taxes Levied for:							
General Purposes					20,012,958	0	20,012,958
Other Local Taxes					246,442	0	246,442
Grants and Entitlements not Restricted to Specific Programs					1,663,296	0	1,663,296
Investment Earnings					(264,119)	(748)	(264,867)
Miscellaneous					12,544	2,312	14,856
Total General Revenues					22,826,721	1,564	22,828,285
Transfers					(2,701,288)	2,701,288	0
Change in Net Position					8,217,946	14,421,171	22,639,117
<i>Net Position Beginning of Year</i>					<u>44,935,906</u>	<u>72,119,510</u>	<u>117,055,416</u>
<i>Net Position End of Year</i>					<u>\$ 53,153,852</u>	<u>\$ 86,540,681</u>	<u>\$ 139,694,533</u>

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, 2021

	<u>General Fund</u>	<u>COVID Local Recovery Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets & Deferred Outflows of Resources				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 14,842,624	\$ 13,185,701	\$ 8,371,814	\$ 36,400,139
Receivables:				
Taxes	5,260,270	0	100,296	5,360,566
Accounts	1,536,335	0	564,384	2,100,719
Intergovernmental	654,371	0	1,241,530	1,895,901
Special Assessments	100,358	0	11,300,344	11,400,702
Accrued Interest	33,334	0	459	33,793
Materials and Supplies Inventory	0	0	162,185	162,185
Due From Other Funds	0	0	137,650	137,650
Notes Receivable	0	0	12,837	12,837
Prepaid Items	318,054	0	13,097	331,151
Restricted assets:				
Advances to Other Funds	320,683	0	0	320,683
<i>Total Assets & Deferred Outflows of Resources</i>	<u>\$ 23,066,029</u>	<u>\$ 13,185,701</u>	<u>\$ 21,904,596</u>	<u>\$ 58,156,326</u>
Liabilities & Deferred Inflows of Resources				
Liabilities:				
Accounts Payable	\$ 409,033	\$ 0	\$ 196,907	\$ 605,940
Contracts Payable	350,689	0	150,141	500,830
Accrued Wages	735,788	0	28,584	764,372
Matured Compensated Absences	6,355	0	0	6,355
Intergovernmental Payable	177,492	0	3,423	180,915
Due to Other Funds	0	0	137,650	137,650
Advances from Other Funds	0	0	287,438	287,438
Unearned Revenue	0	13,185,701	0	13,185,701
<i>Total Liabilities</i>	<u>1,679,357</u>	<u>13,185,701</u>	<u>804,143</u>	<u>15,669,201</u>
Deferred Inflows of Resources				
Unavailable Revenue, Property Tax	1,338,516	0	0	1,338,516
Unavailable Revenue, Income Tax	1,948,268	0	0	1,948,268
Unavailable Revenue, Grants and Special Assessments	557,651	0	11,916,672	12,474,323
<i>Total Deferred Inflows of Resources</i>	<u>3,844,435</u>	<u>0</u>	<u>11,916,672</u>	<u>15,761,107</u>
Total Liabilities & Deferred Inflows of Resources	<u>5,523,792</u>	<u>13,185,701</u>	<u>12,720,815</u>	<u>31,430,308</u>
Fund Balances				
Nonspendable	1,169,911	0	175,282	1,345,193
Restricted	0	0	7,707,845	7,707,845
Committed	493,278	0	1,144,922	1,638,200
Assigned	8,530,391	0	300,443	8,830,834
Unassigned	7,348,657	0	(144,711)	7,203,946
Total Fund Balances	<u>17,542,237</u>	<u>0</u>	<u>9,183,781</u>	<u>26,726,018</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 23,066,029</u>	<u>\$ 13,185,701</u>	<u>\$ 21,904,596</u>	<u>\$ 58,156,326</u>

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, 2021*

Total Governmental Funds Balances		26,726,018
<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		66,747,567
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)	350,710	
Income Tax (2021 taxes collected in 2022)	1,948,268	
Intergovernmental (Local Govt funds, H&R, grants)	1,073,621	
Special Assessments	11,400,702	
Total		14,773,301
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	1,045,291	
Internal Service Fund Capital Assets included above	(107,839)	
Internal Balances	(194,849)	
Total		742,603
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	5,094,381	
Deferred Inflows - Pension	(8,163,144)	
Net Pension Liability	(38,004,465)	
Total		(41,073,228)
The net OPEB liability/(asset) 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	3,083,268	
Deferred Inflows - OPEB	(5,829,930)	
Net OPEB Asset	1,025,493	
Net OPEB Liability	(4,572,576)	
Total		(6,293,745)
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	(5,807,697)	
Compensated Absences	(2,629,471)	
Capital Leases Payable	(15,244)	
Accrued Interest Payable	(16,252)	
Total		(8,468,664)
<i>Net Position of Governmental Activities</i>		<u>\$ 53,153,852</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, 2021

	<u>General</u>	<u>COVID Local Recovery Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Property Taxes	\$ 1,110,402	\$ 0	\$ 0	\$ 1,110,402
Municipal Income Tax	19,879,074	0	0	19,879,074
Other Local Taxes	0	0	246,442	246,442
Intergovernmental	1,481,139	0	5,611,274	7,092,413
Charges for Services	10,434,323	0	715,002	11,149,325
Fees, Licenses and Permits	926,047	0	0	926,047
Fines and Forfeitures	1,482,691	0	1,352,738	2,835,429
Special Assessments	0	0	83,258	83,258
Contributions and Donations	1,030	0	732,819	733,849
Investment Income	(266,310)	0	2,604	(263,706)
Miscellaneous	517,109	0	172,405	689,514
Total Revenues	<u>35,565,505</u>	<u>0</u>	<u>8,916,542</u>	<u>44,482,047</u>
Expenditures:				
Current:				
Security of Persons and Property	18,509,853	0	346,811	18,856,664
Leisure Time Activities	1,367,491	0	53,908	1,421,399
Community Environment	1,290,684	0	1,715,902	3,006,586
Transportation	1,298,152	0	1,856,704	3,154,856
General Government	9,705,047	0	460,060	10,165,107
Capital Outlay	427,397	0	2,033,578	2,460,975
Debt Service:				
Principal Retirement	0	0	788,750	788,750
Interest and Fiscal Charges	3,400	0	232,063	235,463
Total Expenditures	<u>32,602,024</u>	<u>0</u>	<u>7,487,776</u>	<u>40,089,800</u>
Excess of Revenues Over (Under) Expenditures	<u>2,963,481</u>	<u>0</u>	<u>1,428,766</u>	<u>4,392,247</u>
Other Financing Sources (Uses):				
Proceeds from the Disposition of Capital Assets	3,898	0	10,045	13,943
Transfers-In	0	0	1,166,562	1,166,562
Transfers-Out	(1,117,702)	0	(48,860)	(1,166,562)
Total Other Financing Sources (Uses)	<u>(1,113,804)</u>	<u>0</u>	<u>1,127,747</u>	<u>13,943</u>
Net Change in Fund Balance	1,849,677	0	2,556,513	4,406,190
Fund Balance Beginning of Year	<u>15,692,560</u>	<u>0</u>	<u>6,627,268</u>	<u>22,319,828</u>
Fund Balance End of Year	<u>\$ 17,542,237</u>	<u>\$ 0</u>	<u>\$ 9,183,781</u>	<u>\$ 26,726,018</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, 2021*

Net Change in Fund Balances - Total Governmental Funds	\$ 4,406,190
<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	\$ 16,965,021
Capitalized Assets from CIP	(13,551,624)
Depreciation (expense only)	<u>(4,820,621)</u>
Total	(1,407,224)
Net effect of various miscellaneous transactions involving capital assets including disposals and transfers.	(2,720,010)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Property Taxes	45,198
Municipal Income Tax	133,884
Intergovernmental	(540,640)
Special Assessments	<u>(7,198)</u>
Total	(368,756)
Premiums on bond or note issuances are realized when received in the governmental funds, but reduce interest expense on the statement of activities.	23,091
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	788,750
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.	6,579
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	1,930
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.	181,343
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	3,355,335
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	(2,042,385)
Contractually required OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	51,538
Except for amounts reported as deferred inflows/outflows, changes in the net OPEB liability/(asset) are reported as pension expense in the statement of activities	6,057,113
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	(137,000)
Internal Balances	<u>21,452</u>
Total	<u>(115,548)</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>\$ 8,217,946</u></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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property Taxes	\$ 1,131,300	\$ 1,131,300	\$ 1,110,402	\$ (20,898)
Municipal Income Tax	19,300,000	19,300,000	20,402,153	1,102,153
Intergovernmental	1,167,100	1,167,100	1,465,195	298,095
Charges for Services	10,199,000	10,199,000	10,514,099	315,099
Fees, Licenses and Permits	777,500	777,500	926,047	148,547
Fines and Forfeitures	1,020,000	1,020,000	1,288,044	268,044
Contributions and Donations	0	0	1,030	1,030
Investment Income	480,000	480,000	126,615	(353,385)
Miscellaneous	438,500	438,500	515,309	76,809
Total Revenues	<u>34,513,400</u>	<u>34,513,400</u>	<u>36,348,894</u>	<u>1,835,494</u>
Expenditures:				
Current:				
Security of Persons and Property	18,909,304	18,469,672	18,094,394	375,278
Leisure Time Activities	1,614,656	1,402,073	1,370,456	31,617
Community Environment	1,201,410	1,334,540	1,314,235	20,305
Transportation	1,196,526	1,377,384	1,346,751	30,633
General Government	11,097,574	12,577,309	12,175,875	401,434
Capital Outlay	211,366	2,550,530	2,502,101	48,429
Debt Service:				
Interest and Fiscal Charges	10,000	5,500	3,400	2,100
Total Expenditures	<u>34,240,836</u>	<u>37,717,008</u>	<u>36,807,212</u>	<u>909,796</u>
Excess of Revenues Over (Under) Expenditures	<u>272,564</u>	<u>(3,203,608)</u>	<u>(458,318)</u>	<u>2,745,290</u>
Other Financing Sources (Uses):				
Proceeds from the Disposition of Capital Assets	10,000	10,000	3,898	(6,102)
Transfers-Out	(1,007,000)	(1,117,728)	(1,117,702)	26
Advances In	0	0	291,491	291,491
Advances Out	0	(502,440)	(320,683)	181,757
Total Other Financing Sources (Uses)	<u>(997,000)</u>	<u>(1,610,168)</u>	<u>(1,142,996)</u>	<u>467,172</u>
Net Change in Fund Balance	(724,436)	(4,813,776)	(1,601,314)	3,212,462
Fund Balance Beginning of Year	11,971,777	11,971,777	11,971,777	0
Prior Year Encumbrances Appropriated	626,896	626,896	626,896	0
Fund Balance End of Year	<u>\$ 11,874,237</u>	<u>\$ 7,784,897</u>	<u>\$ 10,997,359</u>	<u>\$ 3,212,462</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
COVID Local Recovery Fund
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 0	\$ 0	\$ 13,185,701	\$ 13,185,701
Total Revenues	<u>0</u>	<u>0</u>	<u>13,185,701</u>	<u>13,185,701</u>
Net Change in Fund Balance	0	0	13,185,701	13,185,701
Fund Balance Beginning of Year	0	0	0	0
Prior Year Encumbrances				
Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 13,185,701</u>	<u>\$ 13,185,701</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, 2021

	Enterprise Funds					Governmental Activities Internal Service Funds
	Water	Sewer	Refuse	Storm Water	Total	
Assets						
<i>Current assets:</i>						
Equity in Pooled Cash and Cash Equivalents	\$ 24,590,317	\$ 13,017,808	\$ 1,741,571	\$ 341,516	\$ 39,691,212	\$ 2,164,928
Receivables:						
Accounts	2,152,622	2,064,763	400,795	3,550,900	8,169,080	4,301
Intergovernmental	0	0	0	0	0	402
Materials and Supplies Inventory	126,093	34,940	0	0	161,033	51,723
Prepaid Items	76,099	86,202	199	2,489	164,989	813
Total Current Assets	26,945,131	15,203,713	2,142,565	3,894,905	48,186,314	2,222,167
<i>Noncurrent Assets:</i>						
Restricted assets:						
Equity in Pooled Cash and Cash Equivalents	257,956	0	0	0	257,956	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	889,078	0	0	889,078	0
Net OPEB Asset	318,257	265,214	17,681	88,405	689,557	53,043
Capital Assets:						
Nondepreciable Capital Assets	4,967,337	5,724,484	0	128,398	10,820,219	0
Depreciable Capital Assets, Net	55,366,944	108,362,779	75,283	15,750,883	179,555,889	107,839
Total Noncurrent Assets	60,910,494	115,241,555	92,964	15,967,686	192,212,699	160,882
Total Assets	87,855,625	130,445,268	2,235,529	19,862,591	240,399,013	2,383,049
Deferred Outflows of Resources						
Deferred Charges on Refunding	0	532,917	0	0	532,917	0
Pension	358,909	299,091	19,939	99,697	777,636	59,818
OPEB	156,459	130,382	8,700	43,493	339,034	29,415
Total Deferred Outflows of Resources	515,368	962,390	28,639	143,190	1,649,587	89,233

(continued)

CITY OF LIMA
Allen County, Ohio

Statement of Fund Net Position
Proprietary Funds
December 31, 2021

	Enterprise Funds					Governmental Activities Internal Service Funds
	Water	Sewer	Refuse	Storm Water	Total	
Liabilities						
<i>Current Liabilities from Unrestricted Assets:</i>						
Accounts Payable	217,534	174,197	5,836	106,809	504,376	47,072
Contracts Payable	73,493	116,878	0	16,856	207,227	0
Accrued Wages	53,921	48,993	1,599	15,780	120,293	7,624
Compensated Absences Payable	178,238	159,913	7,472	55,680	401,303	45,543
Retainages Payable	0	124,258	0	0	124,258	0
Intergovernmental Payable	140,756	6,371	320	3,719	151,166	2,141
Advances From Other Funds	0	0	0	0	0	33,245
Accrued Interest Payable	828,225	581,669	0	2,512	1,412,406	0
Claims Payable	0	0	0	0	0	449,702
OWDA Loans Payable	1,499,558	1,665,773	0	16,666	3,181,997	0
Bresler Reservoir Termination Agreement	142,088	0	0	0	142,088	0
General Obligation Bonds Payable (Net, where applicable, of unamortized discount and accounting loss)	32,888	391,516	0	0	424,404	0
<i>Subtotal Current Liabilities from Unrestricted Assets</i>	<u>3,166,701</u>	<u>3,269,568</u>	<u>15,227</u>	<u>218,022</u>	<u>6,669,518</u>	<u>585,327</u>
<i>Current Liabilities Payable from Restricted Assets:</i>						
Revenue Bonds Payable (Net, where applicable of unamortized premiums/discounts)	0	685,841	0	0	685,841	0
Refundable Deposits	257,956	0	0	0	257,956	0
Accrued Interest Payable	0	22,183	0	0	22,183	0
<i>Subtotal Current Liabilities Payable from Restricted Assets</i>	<u>257,956</u>	<u>708,024</u>	<u>0</u>	<u>0</u>	<u>965,980</u>	<u>0</u>
<i>Total Current Liabilities</i>	<u>3,424,657</u>	<u>3,977,592</u>	<u>15,227</u>	<u>218,022</u>	<u>7,635,498</u>	<u>585,327</u>
<i>Long-Term Liabilities</i>						
Compensated Absences Payable (Net of Current Portion)	218,051	180,580	8,775	49,911	457,317	35,136
OWDA Loans Payable (Net of Current Portion)	47,581,372	80,652,946	0	153,893	128,388,211	0
General Obligation Bonds Payable (Net, where applicable, of unamortized discount and accounting loss)	620,270	1,951,454	0	0	2,571,724	0
Revenue Bonds Payable (Net of Current Portion and where applicable, of unamortized premiums/discounts)	0	6,161,769	0	0	6,161,769	0
Net Pension Liability	2,663,942	2,219,952	147,997	739,984	5,771,875	443,990
<i>Total Long-Term Liabilities</i>	<u>51,083,635</u>	<u>91,166,701</u>	<u>156,772</u>	<u>943,788</u>	<u>143,350,896</u>	<u>479,126</u>
<i>Total Liabilities</i>	<u>54,508,292</u>	<u>95,144,293</u>	<u>171,999</u>	<u>1,161,810</u>	<u>150,986,394</u>	<u>1,064,453</u>
Deferred Inflows of Resources						
Pension	1,176,458	980,340	65,422	326,831	2,549,051	196,123
OPEB	1,000,407	834,095	55,500	277,321	2,167,323	166,415
<i>Total Deferred Inflows of Resources</i>	<u>2,176,865</u>	<u>1,814,435</u>	<u>120,922</u>	<u>604,152</u>	<u>4,716,374</u>	<u>362,538</u>
Net Position						
Net Investment in Capital Assets	10,387,037	25,275,235	75,283	15,691,867	49,116,216	0
Unrestricted	21,298,799	9,173,695	1,895,964	2,547,952	37,229,616	1,045,291
<i>Total Net Position</i>	<u>\$ 31,685,836</u>	<u>\$ 34,448,930</u>	<u>\$ 1,971,247</u>	<u>\$ 18,239,819</u>	<u>86,345,832</u>	<u>\$ 1,045,291</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:

194,849

Net Position of Business-Type Activities

\$ 86,540,681

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, 2021*

	Enterprise Funds					Governmental Activities Internal Service Funds
	Water	Sewer	Refuse	Storm Water	Total	
Operating Revenues:						
Charges for Services	\$ 19,228,660	\$ 12,300,136	\$ 2,856,501	\$ 2,496,305	\$ 36,881,602	\$ 7,727,823
Other Operating Revenues	1,707,114	3,442,526	3,195	404,544	5,557,379	979,998
Total Operating Revenues	20,935,774	15,742,662	2,859,696	2,900,849	42,438,981	8,707,821
Operating Expenses:						
Salaries	2,772,177	2,293,326	90,756	785,164	5,941,423	462,046
Fringe Benefits	(1,355,276)	(1,197,536)	(92,789)	(300,251)	(2,945,852)	30,461
Claims Expense	0	0	0	0	0	6,218,330
Other Services and Charges	7,593,614	4,833,421	2,676,600	743,588	15,847,223	2,117,553
Depreciation	3,128,293	4,430,167	24,360	436,349	8,019,169	16,463
Total Operating Expenses	12,138,808	10,359,378	2,698,927	1,664,850	26,861,963	8,844,853
Operating Income (Loss)	8,796,966	5,383,284	160,769	1,235,999	15,577,018	(137,032)
Non-Operating Revenues (Expenses):						
Gain (Loss) on Disposal of Capital Assets	122,967	4,849	0	0	127,816	0
Workers Compensation Rebates & Refunds	1,099	902	37	274	2,312	32
Investment Income	(912)	164	0	0	(748)	0
Interest and Fiscal Charges	(1,900,332)	(2,086,926)	0	(5,144)	(3,992,402)	0
Total Non-Operating Revenues (Expenses)	(1,777,178)	(2,081,011)	37	(4,870)	(3,863,022)	32
Income (Loss) before Capital Contributions	7,019,788	3,302,273	160,806	1,231,129	11,713,996	(137,000)
Capital Contributions	507,378	148,983	0	2,072,266	2,728,627	0
Change in Net Position	7,527,166	3,451,256	160,806	3,303,395	14,442,623	(137,000)
Net Position - Beginning of Year	24,158,670	30,997,674	1,810,441	14,936,424		1,182,291
Net Position - End of Year	<u>\$ 31,685,836</u>	<u>\$ 34,448,930</u>	<u>\$ 1,971,247</u>	<u>\$ 18,239,819</u>		<u>\$ 1,045,291</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.					(21,452)	
Change in Net Position of Business-Type Activities					<u>\$ 14,421,171</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, 2021

	Enterprise Funds				Total	Governmental Activities Internal Service Funds
	Water	Sewer	Refuse	Storm Water		
Cash Flows from Operating Activities:						
Cash Received from Customers	\$ 19,252,151	\$ 12,538,025	\$ 2,867,349	\$ 2,447,759	\$ 37,105,284	\$ 0
Cash Received from Interfund Services Provided	0	0	0	0	0	7,038,370
Other Cash Receipts	1,831,079	3,442,526	3,195	404,544	5,681,344	1,679,280
Cash Payments to Employees for Services	(2,760,161)	(2,279,843)	(90,525)	(780,562)	(5,911,091)	(460,784)
Cash Payments for Employee Benefits	(1,124,187)	(881,792)	(34,622)	(338,162)	(2,378,763)	(157,535)
Cash Payments for Other Services and Charges	(7,685,022)	(5,634,694)	(2,674,999)	(791,215)	(16,785,930)	(2,110,786)
Cash Payments for Claims	0	0	0	0	0	(6,940,203)
Net Cash Provided by (Used in) Operating Activities	<u>9,513,860</u>	<u>7,184,222</u>	<u>70,398</u>	<u>942,364</u>	<u>17,710,844</u>	<u>(951,658)</u>
Cash Flows from Noncapital Financing Activities						
Cash Received from BWC Reimbursements	1,099	902	37	274	2,312	32
Advances from Other Funds	0	0	0	0	0	33,245
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>1,099</u>	<u>902</u>	<u>37</u>	<u>274</u>	<u>2,312</u>	<u>33,277</u>
Cash Flows from Capital and Related Financing Activities:						
Cash Received from Tap-in Fees	27,339	0	0	0	27,339	0
Proceeds from OWDA Loan	0	21,298,309	0	0	21,298,309	0
Principal Paid on OWDA Debt	(1,799,846)	(1,491,227)	0	(16,152)	(3,307,225)	0
Principal Paid on General Obligation Bonds	(30,625)	(370,625)	0	0	(401,250)	0
Principal Paid on Revenue Bonds	(3,045,000)	(600,000)	0	0	(3,645,000)	0
Principal Paid on Bresler Reservoir Termination Agreement	(142,082)	0	0	0	(142,082)	0
Payment to Escrow Agent	0	(20,192,936)	0	0	(20,192,936)	0
Interest and Fiscal Charges Paid on Debt Obligations	(2,032,758)	(2,016,851)	0	(5,381)	(4,054,990)	0
Proceeds from Sale of Capital Assets	0	4,849	0	0	4,849	0
Payments for Capital Acquisitions	(1,261,223)	(3,125,047)	0	(958,839)	(5,345,109)	0
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(8,284,195)</u>	<u>(6,493,528)</u>	<u>0</u>	<u>(980,372)</u>	<u>(15,758,095)</u>	<u>0</u>
Cash Flows from Investing Activities:						
Interest from Investments	15,891	11,228	0	0	27,119	0
Net Cash Provided by (Used in) Investing Activities:	<u>15,891</u>	<u>11,228</u>	<u>0</u>	<u>0</u>	<u>27,119</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,246,655	702,824	70,435	(37,734)	1,982,180	(918,381)
Cash and Cash Equivalents beginning of Year	23,601,618	13,204,062	1,671,136	379,250	38,856,066	3,083,309
Cash and Cash Equivalents End of Year	<u>\$ 24,848,273</u>	<u>\$ 13,906,886</u>	<u>\$ 1,741,571</u>	<u>\$ 341,516</u>	<u>\$ 40,838,246</u>	<u>\$ 2,164,928</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, 2021

	Enterprise Funds				Total	Activities
	Water	Sewer	Refuse	Storm Water		Internal Service Funds
Reconciliation of Operating Gain (Loss) to Net Cash Provided by (Used in) Operating Activities:						
Operating Gain (Loss)	8,796,966	5,383,284	160,769	1,235,999	15,577,018	(137,032)
Adjustments:						
Depreciation	3,128,293	4,430,167	24,360	436,349	8,019,169	16,463
(Increase) Decrease in Assets:						
Accounts Receivables	120,720	237,889	10,848	(48,546)	320,911	9,794
Intergovernmental Receivable	0	0	0	0	0	35
Materials and Supply Inventory	(46,916)	7,338	0	0	(39,578)	(13,646)
Prepaid Items	(9,334)	(10,454)	4	2,963	(16,821)	(38)
Net OPEB Asset	(318,257)	(265,214)	(17,681)	(88,405)	(689,557)	(53,043)
Decrease in Deferred Outflows of Resources - Pension	186,823	155,686	10,668	53,342	406,519	196,353
Decrease/(Increase) in Deferred Outflows of Resources-OPEB	239,161	199,301	13,501	67,505	519,468	149,306
Increase (Decrease) in Liabilities:						
Accounts Payable	8,985	(6,118)	1,597	97,181	101,645	20,451
Contracts Payable	50,067	(587,733)	0	(147,771)	(685,437)	0
Retainage Payable	0	(204,306)	0	0	(204,306)	0
Accrued Wages	12,016	13,483	231	4,602	30,332	1,262
Compensated Absences Payable	(6,117)	11,663	(425)	(3,474)	1,647	(20,939)
Intergovernmental Payable	22,097	(3,385)	(50)	150	18,812	1,583
Claims Payable	0	0	0	0	0	(721,873)
Refundable Deposits	(94,210)	0	0	0	(94,210)	0
Net Pension Liability	(912,061)	(760,050)	(50,670)	(253,350)	(1,976,131)	(152,010)
Net OPEB Liability	(2,498,923)	(2,082,436)	(138,829)	(694,145)	(5,414,333)	(416,487)
(Decrease) Increase in Deferred Inflows of Resources-Pension	278,128	213,470	21,305	106,282	619,185	63,784
(Decrease) Increase in Deferred Inflows of Resources-OPEB	556,422	451,637	34,770	173,682	1,216,511	104,379
Net Cash Provided by (Used in) Operating Activities	<u>\$ 9,513,860</u>	<u>\$ 7,184,222</u>	<u>\$ 70,398</u>	<u>\$ 942,364</u>	<u>\$ 17,710,844</u>	<u>\$ (951,658)</u>

Noncash Transactions:

During 2021 and 2020, the water fund purchased \$65,831 and 164,627, respectively, in capital assets on account. During 2021, the sewer fund purchased \$107,365 in capital assets on account, and the storm water fund purchased \$16,856 in capital assets on account.

During 2021, the storm water fund received capital assets purchased by governmental activities in various projects which are included in capital contributions: \$23,545 from the Hospital Improvement project; \$2,338 from the Martin Luther King parking lot improvement project; \$30,526 from the Jackson St./Findlay St. alignment project; \$418,577 from the Wayne & High Streets project; and \$1,597,280 from the Elm Street Railroad Grade Separation project.

The water and sewer funds also received capital assets purchased by the governmental activities in the Elm Street Railroad Grade Separation project in the amount of \$148,983 and \$480,039, respectively.

During 2021, the OWDA loans of the sewer fund had capitalized interest/fees of \$70,373. This amount is recognized as an expense in the statement of changes in fund net position of the sewer fund.

During 2021, the OWDA loan for Water Meter Replacement had a noncash adjustment/reduction to principal in the amount of \$108,833.

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, 2021

	<u>Custodial Funds</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	\$ 10,649
Cash and Cash Equivalents in Segregated Accounts	548,396
Accounts Receivable	<u>1,666,431</u>
<i>Total Assets</i>	<u>2,225,476</u>
Liabilities	
Intergovernmental Payable	10,651
Due to Other Governments	<u>2,183,184</u>
<i>Total Liabilities</i>	<u>2,193,835</u>
Net Position	
Restricted for Other Governments	<u>31,641</u>
<i>Total Net Position</i>	<u><u>\$ 31,641</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, 2021

	Custodial Funds
Additions	
Collections from Municipal Court	\$ 3,748,723
Collections for Other Governmental Entities	91,709
Collections for Other Organizations	109,077
Total Additions	3,949,509
Deductions	
Administrative Expenses	2,139
Payments to Other Governmental Entities	187,079
Disbursement of Court Collections	3,748,723
Total Deductions	3,937,941
Change in net position	11,568
Net position, Beginning of year	20,073
Net position, End of year	\$ 31,641

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, 2021

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, 2021
(Continued)

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, 2021
(Continued)

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.

COVID Local Recovery Fund – The COVID Local Recovery fund accounts for certain Federal funds received pursuant to the American Rescue Plan Act, Coronavirus Local Fiscal Recovery Fund, signed into law by the President of the United States, to assist the City in its response to the coronavirus pandemic.

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, 2021
(Continued)

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.

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

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

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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 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, certain 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."

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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 2021, the City invested in US Government securities, including Freddie Mac/Fannie Mae, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Federal Home Loan Bank 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. The City measures its investment in STAROhio at the net asset value (NAV) per share provided by STAROhio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value.

For the fiscal year 2021, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$100 million. STAROhio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes. The weighted average of maturity of the portfolio held by STAROhio as of December 31, 2021, is 51 days.

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 2021 amounted to (\$266,310) which includes (\$215,973) 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, 2021, 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.

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For the Year Ended December 31, 2021
(Continued)

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.

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, 2021, but which were levied to finance 2022 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 on the governmental funds balance sheet 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 certain 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.”

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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 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.

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

Capitalization of Interest

GASB 89 was implemented by the City in 2019, and as a result, interest is no longer capitalized and is expensed as it is incurred.

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 OPEB asset, 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

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

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

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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 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 of resources and liabilities and deferred inflows of resources. 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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For the Year Ended December 31, 2021
(Continued)

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. Capital Contributions

Capital contributions 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 2021.

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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Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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*

For the year ended December 31, 2021, the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 93, *Replacement of Interbank Offered Rates*, and Statement No. 98, *The Annual Comprehensive Financial Report*.

GASB Statement No. 98 addresses accounting and financial reporting effects that result from the replacement of interbank offered rates (IBORs) with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information. The implementation of certain provisions (all except for paragraphs 13 and 14, which are effective for fiscal years beginning after June 15, 2021), of GASB Statement No. 93 did not have an effect on the financial statements of the City.

GASB Statement No. 98 establishes the term *annual comprehensive financial report* and its acronym *ACFR*. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. These changes were incorporated in the City's fiscal year 2021 financial statements; however, there was no effect on beginning net position/fund balance.

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Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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).

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

	General Fund	COVID Local Recovery Fund
GAAP Basis	\$ 1,849,677	\$ 0
Adjustments:		
Net adjustment for revenue accruals	783,389	13,185,701
Advances in	291,491	0
Net adjustment for expenditure accruals	(617,360)	0
Advances out	320,683	0
Encumbrances	(4,229,194)	0
Budget basis	\$ (1,601,314)	\$ 13,185,701

* 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.

CITY OF LIMA
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Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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:

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 fair 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;

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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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.

Cash and Cash Equivalents in Segregated Accounts: At year end, the City had \$548,396 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 \$889,078 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, 2021, the carrying amount of all City deposits was \$41,134,428 and the bank balance of all City deposits was \$42,222,981. Of the bank balance, \$6,517,961 was exposed to custodial risk as discussed below and \$35,705,020 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:

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

- Eligible securities pledged to the City and deposited with a qualified trustee by the financial institution as security for repayment whose fair 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 fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

For 2021, the City participated 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, 2021, the City had the following investments and maturities:

Investment	Measurement Value	Investment Maturity			% Total Investments	Standard & Poors
		<1 Year	1-3 Years	4-5 Years		
<u>Fair Value</u>						
Freddie Mac / Fannie Mae	\$ 1,956,010	\$ 0	\$ 1,956,010	\$ 0	5.0%	AA+
Federal Farm Credit Bank	8,889,300	0	8,889,300	0	22.9%	AA+
Federal Home Loan Mortgage Corporation	2,936,970	0	2,936,970	0	7.6%	AA+
Federal National Mortgage Association	7,174,157	0	7,174,157	0	18.5%	AA+
Federal Home Loan Bank	5,624,073		3,954,760	1,669,313	14.5%	AA+
US Govt Money Market Fund	56,862	56,862	0	0	0.1%	n/a
<u>NAV Value</u>						
STAROhio	12,190,558	12,190,558	0	0	31.4%	AAAm
	<u>\$ 38,827,930</u>	<u>\$ 12,247,420</u>	<u>\$ 24,911,197</u>	<u>\$ 1,669,313</u>	<u>100.0%</u>	

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, 2021. 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.

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

Credit Risk – As of December 31, 2021, Standard & Poors rated the City’s investments in Freddie Mac/Fannie Mae, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association and Federal Home Loan Bank 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, 2021.

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 2021 represent the collection of 2020 taxes. For 2021, real property taxes were levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. These taxes will be collected in and are intended to finance 2021 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 2021. 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, 2020, on the assessed values as of December 31, 2019, the lien date, and collected in 2021. Public utility real property is assessed at 35 percent of 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, 2021 was \$3.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2021 property tax receipts were based are as follows:

Category	Assessed Value
Real Estate	
Residential/Agricultural	\$ 225,170,570
Commercial/Industrial	121,162,620
Public Utilities	195,400
Public Utility	32,381,750
Total	\$ 378,910,340

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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, 2021, 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 2021 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
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

	General Fund	COVID Local Recovery Fund	Other Governmental Funds	Total
Nonspendable for:				
Unclaimed Monies	\$ 531,174	\$ 0	\$ 0	\$ 531,174
Prepays	318,054	0	13,097	331,151
Inventory	0	0	162,185	162,185
Advances to Other Funds	320,683	0	0	320,683
Total Nonspendable	1,169,911	0	175,282	1,345,193
Restricted for:				
Street Repairs and Improvements	0	0	1,850,530	1,850,530
Street Vehicles & Equipment	0	0	22,566	22,566
Law Enforcement Activities	0	0	296,138	296,138
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	45,069	45,069
Community Development	0	0	89,668	89,668
DARE Program	0	0	15,046	15,046
Federal HOME Program Activities	0	0	271,748	271,748
Schoonover Lake & Dam Improvements	0	0	6,783	6,783
Various Building Improvements	0	0	354,188	354,188
Municipal Court Activities & Projects	0	0	3,505,278	3,505,278
Alcohol/Drug Treatment Education	0	0	524,096	524,096
Other Purposes	0	0	717,204	717,204
Total Restricted	0	0	7,707,845	7,707,845
Committed to:				
Sidewalk Projects	0	0	220,341	220,341
Recreation Activities and Improvement	0	0	91,193	91,193
Youth Activities Program	0	0	43,512	43,512
Property and Maintenance Services	0	0	16,096	16,096
Traffic and Parking Services	0	0	361,502	361,502
Travel and Tourism Support	0	0	412,278	412,278
Community Deposits	493,278	0	0	493,278
Total Committed	493,278	0	1,144,922	1,638,200
Assigned for:				
Debt Services	0	0	300,443	300,443
Vehicle and Asset Repairs	41,435	0	0	41,435
Parks Improvements	5,066	0	0	5,066
Encumbrances:				
General Government	1,385,286	0	0	1,385,286
Security of Persons and Property	81,283	0	0	81,283
Leisure Time Services	25,530	0	0	25,530
Community Development	42,180	0	0	42,180
Transportation	235,039	0	0	235,039
Capital Outlay	2,058,599	0	0	2,058,599
Subsequent Year Appropriations	4,655,973	0	0	4,655,973
Total Assigned	8,530,391	0	300,443	8,830,834
Unassigned (Deficit)	7,348,657	0	(144,711)	7,203,946
Total Fund Balance (Deficit)	\$ 17,542,237	\$ 0	\$ 9,183,781	\$ 26,726,018

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 8: RECEIVABLES

Receivables at December 31, 2021 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
Governmental Activities:	
Real Estate Tax	\$ 1,338,516
Municipal Income Tax	3,921,754
Other Local Tax	100,296
Total Taxes Receivable	\$ 5,360,566

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities:	
Homestead / Rollback	\$ 70,000
Local Government / State Income Tax	495,000
Motor Vehicle License Tax	119,000
Gasoline Excise Tax	520,000
Permissive Tax	140,000
Lima Municipal Treatment Court, 2020-DC-BX-0075	27,534
DOJ Coronavirus Emergency Supplemental Funding	10,343
HOME Chip Housing	59,460
Community Development Block Grant	118,314
CDBG-CV Grant	9,542
ALL-Lima Hospital/Education Corridor	130,000
ALL-Lima RRGS	96,566
Various Street Resurfacing	8,580
Other Purposes	91,964
Total Intergovernmental Receivable	\$ 1,896,303

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 \$47,668 with uncollectible of \$34,831 at December 31, 2021. The notes are recorded net of an allowance for uncollectibles in the amount of \$12,837.

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 9: CAPITAL ASSETS

A summary of changes in capital assets during 2021 follows:

	Balance 12/31/2020	Additions	Reductions	Transfers	Balance 12/31/2021
Governmental Activities					
<i>Capital Assets, not being depreciated:</i>					
Land	\$ 8,088,214	\$ 253,712	\$ (31,850)	\$ 0	\$ 8,310,076
Construction in Progress	15,921,441	2,231,540	(13,551,624)	(2,701,288)	1,900,069
Total Capital Assets, not being depreciated	24,009,655	2,485,252	(13,583,474)	(2,701,288)	10,210,145
<i>Capital Assets, being depreciated:</i>					
Buildings	16,549,728	0	(10,011)	0	16,539,717
Improvements	4,309,163	222,815	0	0	4,531,978
Machinery and Equipment	9,554,651	225,895	(28,909)	0	9,751,637
Furniture and Fixtures	104,204	5,485	0	0	109,689
Vehicles	9,073,982	87,302	(244,189)	0	8,917,095
Infrastructure					
Roads	47,385,368	5,998,932	0	0	53,384,300
Sidewalks	5,223,929	1,267,876	0	0	6,491,805
Bridges	19,790,384	5,675,557	0	0	25,465,941
Signals and Traffic Lights	8,799,685	995,907	0	0	9,795,592
Curbs	5,963,987	0	0	0	5,963,987
Rail Sidings	1,443,375	0	0	0	1,443,375
Total Capital Assets, being depreciated	128,198,456	14,479,769	(283,109)	0	142,395,116
<i>Less Accumulated Depreciation:</i>					
Buildings	(8,836,500)	(312,089)	1,483	0	(9,147,106)
Improvements	(2,415,614)	(92,723)	0	0	(2,508,337)
Machinery and Equipment	(5,616,735)	(640,758)	26,079	0	(6,231,414)
Furniture and Fixtures	(65,514)	(4,122)	0	0	(69,636)
Vehicles	(7,764,875)	(491,810)	244,189	0	(8,012,496)
Infrastructure					
Roads	(38,834,447)	(2,085,248)	0	0	(40,919,695)
Sidewalks	(1,399,930)	(141,109)	0	0	(1,541,039)
Bridges	(4,146,205)	(423,948)	0	0	(4,570,153)
Signals and Traffic Lights	(7,009,837)	(420,036)	0	0	(7,429,873)
Curbs	(4,274,956)	(136,609)	0	0	(4,411,565)
Rail Sidings	(944,211)	(72,169)	0	0	(1,016,380)
Total Accumulated Depreciation	(81,308,824)	(4,820,621)	271,751	0	(85,857,694)
Total Capital Assets being depreciated, net	46,889,632	9,659,148	(11,358)	0	56,537,422
Governmental Activities					
Capital Assets, Net	<u>\$ 70,899,287</u>	<u>\$ 12,144,400</u>	<u>\$ (13,594,832)</u>	<u>\$ (2,701,288)</u>	<u>\$ 66,747,567</u>

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

	Balance 12/31/2020	Additions	Reductions	Transfers	Balance 12/31/2021
Business-Type Activities					
<i>Capital Assets, not being depreciated:</i>					
Land	\$ 5,424,260	\$ 2,814	\$ 0	\$ 0	\$ 5,427,074
Construction in Progress	8,048,941	3,878,288	(6,534,084)	0	5,393,145
Total Capital Assets, not being depreciated	13,473,201	3,881,102	(6,534,084)	0	10,820,219
<i>Capital Assets, being depreciated:</i>					
Improvements	20,457,579	0	0	0	20,457,579
Buildings	134,854,742	0	0	0	134,854,742
Machinery and Equipment	49,354,318	307,761	(97,351)	0	49,564,728
Furniture and Fixtures	51,830	0	0	0	51,830
Vehicles	6,737,121	559,192	0	0	7,296,313
Capitalized Interest	6,001,325	0	0	0	6,001,325
Intangible Assets	317,989	0	0	0	317,989
Infrastructure:					
Storm Water	12,114,799	1,396,775	0	2,072,266	15,583,840
Sewer	29,144,953	5,470,927	0	148,983	34,764,863
Water	28,061,360	314,836	0	480,039	28,856,235
Total Capital Assets, being depreciated	287,096,016	8,049,491	(97,351)	2,701,288	297,749,444
<i>Less Accumulated Depreciation:</i>					
Improvements	(9,691,261)	(957,742)	0	0	(10,649,003)
Buildings	(36,438,829)	(2,694,707)	0	0	(39,133,536)
Machinery and Equipment	(25,594,040)	(2,564,556)	97,351	0	(28,061,245)
Furniture and Fixtures	(34,316)	(2,389)	0	0	(36,705)
Vehicles	(5,892,262)	(325,347)	0	0	(6,217,609)
Capitalized Interest	(4,254,338)	(99,608)	0	0	(4,353,946)
Intangible Assets	(317,988)	0	0	0	(317,988)
Infrastructure:					
Storm Water	(1,661,037)	(319,961)	0	0	(1,980,998)
Sewer	(17,036,789)	(407,058)	0	0	(17,443,847)
Water	(9,350,877)	(647,801)	0	0	(9,998,678)
Total Accumulated Depreciation	(110,271,737)	(8,019,169)	97,351	0	(118,193,555)
Total Capital Assets being depreciated, net	176,824,279	30,322	0	2,701,288	179,555,889
Business-Type Activities					
Capital Assets, Net	<u>\$ 190,297,480</u>	<u>\$ 3,911,424</u>	<u>\$ (6,534,084)</u>	<u>\$ 2,701,288</u>	<u>\$ 190,376,108</u>

CITY OF LIMA
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Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

Depreciation expense was charged to functions as follows:

	Depreciation
<i>Governmental Activities (includes internal service):</i>	
Security of Persons and Property	\$ 599,577
Leisure Time Activities	289,985
Community Environment	37,623
Transportation	3,637,180
General Government	256,256
	\$ 4,820,621
 <i>Business-Type Activities:</i>	
Water Fund	\$ 3,128,293
Sewer Fund	4,430,167
Refuse Fund	24,360
Storm Water Fund	436,349
	\$ 8,019,169

The City adopted GASB Statement No. 83, "*Certain Asset Retirement Obligations*," in fiscal year 2020. This statement requires governmental entities to record a liability and a corresponding deferred outflow of resources at the time there is an external obligating event such as a federal or state regulation, a legally binding contract or court judgment and when there is an internal obligating event which is at a time as asset is acquired or if constructed placed in service. After research, the City has determined that it is impractical that the City's Sewer and Water Treatment Facilities will ever be closed, and ongoing projects preserve the overall condition of the operations of the facilities. Thus, no associated retirement liability is recorded for the Sewer and Water treatment facilities. The City has no other asset retirement obligations.

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 \$250 single and a \$500 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,

CITY OF LIMA
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Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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 \$449,702 as of December 31, 2021, 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
2021	\$	1,171,575	\$ 6,218,330	\$ 6,940,203	\$ 449,702
2020		900,210	7,235,045	6,963,680	1,171,575

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. Effective November 1, 2019, the OPRM's property retention increased from 30% to 33%, while the casualty treaty remained unchanged and still assumed 100% of the first \$250,000 casualty treaty. Effective November 1, 2020, the OPRM's property retention increased from 33% to 55%, while the casualty treaty remained unchanged and still assumes 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 771 members as of December 31, 2020.

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.

CITY OF LIMA
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Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2020 (the latest available).

Assets	\$	18,826,974
Liabilities		<u>(13,530,267)</u>
Members' Equity		<u>\$ 5,296,707</u>

The complete audited financial statements for OPRM at the Plan's website, 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 2021 the City contracted with a third party for insurance as follows:

Stolly Insurance Agency, Inc.

		<u>Deductible</u>
Building and Contents	\$ 142,355,299	*
General Liability	\$ 8,000,000	*
Boiler and Machinery	\$ 142,355,299	*
Inland Marine	\$ 11,584,410	*
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	\$ 2,000,000	*

* 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.

CITY OF LIMA
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Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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 resignation/retirement from active service within the City is paid 33 percent of their accrued but unused sick leave, up to a maximum of fifty/sixty-five accrued sick days.

Unpaid compensated absences at year end are reported on the Statement of Net Position, Governmental Activities, in the amount of \$1,428,290 as due within one year and \$1,281,860 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 \$401,303 due within one year and \$457,317 due in more than one year.

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 (asset) represent the City's proportionate share of each pension/OPEB 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 (asset) 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

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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 (asset). Resulting adjustments to the net pension/OPEB liability (asset) 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 (asset)* 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)

City employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers 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 annual report referenced above for additional information, including requirements for reduced and unreduced benefits):

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Notes to the Basic Financial Statements
For the Year Ended Decemeber 31, 2021
(Continued)

Group A	Group B	Group C
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
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 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. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a benefit recipient has received benefits for 12 months, current law provides for an annual cost-of-living adjustment (COLA). This COLA is calculated on the original base retirement benefit at the date of retirement and is not compounded. For those who retired prior to January 7, 2013, the COLA is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index (CPI), capped at 3 percent.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

CITY OF LIMA
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Notes to the Basic Financial Statements
For the Year Ended Decemeber 31, 2021
(Continued)

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

	State and Local
2021 Statutory Maximum Contribution Rates	
Employer	14.0%
Employee	10.0%
 2021 Actual Contribution Rates	
Employer:	
Pension	14.0%
Post-Employment Health Care Benefits	0.0%
Total Employer	14.0%
 Employee	 10.0%

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City’s contractually required contribution was \$1,993,938 for 2021. Of this amount, \$44,880 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 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.

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The annual pension benefit for normal service retirement is equal to a percentage of the allowable 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 Annual Comprehensive Financial Report referenced above for additional information, including requirements for Deferred Retirement Option Plan 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.

The COLA amount for members who have 15 or more years of service credit as of July 1, 2013, and members who are receiving a pension benefit that became effective before July 1, 2013, will be equal to 3.0 percent of the member’s base pension benefit.

The COLA amount for members who have less than 15 years of service credit as of July 1, 2013, and members whose pension benefit became effective on or after July 1, 2013, will be equal to a percentage of the member’s base pension benefit where the percentage is the lesser of 3.0 percent or the percentage increase in the consumer price index, if any, over the twelve-month period that ends on the thirtieth day of September of the immediately preceding year, rounded to the nearest one-tenth of one percent.

Members who retired prior to July 24, 1986, or their surviving beneficiaries under optional plans are entitled to cost-of-living allowance increases. The annual increase is paid on July 1 of each year. The annual COLA increase is \$360 under a Single Life Annuity Plan with proportional reductions for optional payment plans.

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

	<u>Police</u>	<u>Firefighters</u>
2021 Statutory Maximum Contribution Rates		
Employer	19.50%	24.00%
Employee	12.25%	12.25%
2021 Actual Contribution Rates		
Employer:		
Pension	19.00%	23.50%
Post-Employment Health Care Benefits	0.50%	0.50%
Total Employer	<u>19.50%</u>	<u>24.00%</u>
Employee	12.25%	12.25%

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Employer contribution rates are expressed as a percentage of covered payroll. The City's contractually required contribution to OP&F was \$2,198,851 for 2021. Of this amount, \$120,950 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, 2020, 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, 2020, and was determined by rolling forward the total pension liability as of January 1, 2020, to December 31, 2020. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan 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	0.099945%	0.431572%	
Prior Measurement Period	0.100511%	0.445619%	
Change in Proportion	<u>-0.000566%</u>	<u>-0.014047%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 14,799,679	\$ 29,420,651	\$ 44,220,330
Pension Expense	\$ 118,740	\$ 1,918,799	\$ 2,037,539

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, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	OP&F	Total
Deferred Outflows of Resources			
Differences between Expected and			
Actual Experience	\$ 0	\$ 1,229,883	\$ 1,229,883
Changes of Assumptions	0	493,400	493,400
Changes in Proportionate Share and Differences			
Differences in Contributions	0	15,763	15,763
City Contributions Subsequent			
to the Measurement Date	1,993,938	2,198,851	4,192,789
Total Deferred Outflows of Resources	<u>\$ 1,993,938</u>	<u>\$ 3,937,897</u>	<u>\$ 5,931,835</u>

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Deferred Inflows of Resources

Differences between Expected and Actual Experience	\$ 619,083	\$ 1,146,139	\$ 1,765,222
Net Difference between Projected and Actual Earnings on Pension Plan Investments	5,768,480	1,427,097	7,195,577
Changes in Proportionate Share and Differences in Contributions	148,387	1,799,132	1,947,519
Total Deferred Inflows of Resources	<u>\$ 6,535,950</u>	<u>\$ 4,372,368</u>	<u>\$ 10,908,318</u>

\$4,192,789 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	OP&F	Total
2022	\$ (2,557,221)	\$ (635,743)	\$ (3,192,964)
2023	(840,563)	(5,896)	(846,459)
2024	(2,351,431)	(1,607,247)	(3,958,678)
2025	(786,735)	(347,420)	(1,134,155)
2026	0	(37,016)	(37,016)
Total	<u>\$ (6,535,950)</u>	<u>\$ (2,633,322)</u>	<u>\$ (9,169,272)</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, 2020, 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, 2020 are presented below.

<u>Actuarial Information</u>	<u>Traditional Pension Plan</u>
Wage Inflation	3.25 percent
Future Salary Increases, including wage inflation	3.25 percent to 10.75 percent (including wage inflation)
Investment Rate of Return Current Measurement Date	7.20 percent

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Prior Measurement Date	7.20 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: 0.50 percent Simple through 2021, then 2.15 percent Simple

In October 2020, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 simple to 0.5 percent simple through 2021 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 tables.

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

The allocation of investment assets with 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 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. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other Investments	9.00	4.75
Total	<u>100.00 %</u>	<u>5.43 %</u>

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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 discount rate of 7.20 percent and the City’s proportionate share of the net pension liability if it were calculated using a discount rate that is one percent lower (6.20 percent) or one percent higher (8.20 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
City's Proportionate Share of the Net Pension Liability	\$ 28,230,465	\$ 14,799,679	\$ 3,632,001

Changes between Measurement Date and Report Date During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 percent along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions – OP&F

OP&F’s total pension liability as of December 31, 2020 is based on the results of an actuarial valuation date of January 1, 2020, 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 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, 2020, are presented below:

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Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	8.00 percent
Projected Salary Increases	3.75 percent to 10.50 percent
Payroll Growth	3.25 percent per annum, compounded annually, consisting of inflation rate of 2.75 percent plus productivity increase rate of 0.50 percent
Cost-of-Living Adjustments	2.20 percent simple; for increases based on the 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.

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 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, 2020, are summarized below:

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Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash and Cash Equivalents	0.00 %	0.00 %
Domestic Equity	21.00	4.10
Non-US Equity	14.00	4.80
Private Markets	8.00	6.40
Core Fixed Income*	23.00	0.90
High Yield Fixed Income	7.00	3.00
Private Credit	5.00	4.50
U.S. Inflation Linked Bonds*	17.00	0.70
Midstream Energy Infrastructure	5.00	5.60
Real Assets	8.00	5.80
Gold	5.00	1.90
Private Real Estate	12.00	5.30
Total	<u>125.00 %</u>	

Note: Assumptions are geometric

* Levered 2.5x

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 1.25 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 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	1% Increase
City's Proportionate Share of the Net Pension Liability	\$ 40,957,314	\$ 29,420,651	\$ 19,765,628

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Social Security

Certain City employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants. Employees contributed 6.2 percent of their gross salaries. The City contributed an amount equal to 6.2 percent of participants' gross salaries. The City has paid all contributions required through December 31, 2021.

NOTE 13: POST-EMPLOYMENT BENEFITS

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

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 (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care 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 separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

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 with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive Financial Report referenced below for additional information.

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 allowing 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, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, 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. For 2021, OPERS did not allocate any employer contribution to health care 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

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selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2021 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 2021.

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

Plan Description – The City contributes to the Ohio Police and Fire Pension Fund (OP&F) sponsored healthcare program, a cost-sharing, multiple-employer defined post-employment health care 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. On January 1, 2019, OP&F implemented a new model for health care. Under this new model, OP&F provides eligible retirees with a fixed stipend earmarked to pay for health care and Medicare Part B reimbursements.

OP&F contracted with a vendor who assists eligible retirees in choosing health care plans that are available where they live (both Medicare-eligible and pre-65 populations). A stipend funded by OP&F is available to these members through a Health Reimbursement Arrangement and can be used to reimburse retirees for qualified health care expenses.

A retiree is eligible for the OP&F health care stipend unless they have access to any other group coverage including employer and retirement coverage. The eligibility of spouses and dependent children could increase the stipend amount. If the spouse or dependents have access to any other group coverage including employer or retirement coverage, they are not eligible for stipend support from OP&F. Even if an OP&F member or their dependents are not eligible for a stipend, they can use the services of the third-party administrator to select and enroll in a plan. The stipend provided by OP&F meets the definition of an Other Post Employment Benefit (OPEB) as described in Governmental Accounting Standards Board (GASB) Statement No. 75.

OP&F maintains funds for health care in two separate accounts: 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. IRS Code Section 401(h) account is maintained for Medicare Part B reimbursements.

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 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

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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.

The Board of Trustees is authorized to allocate a portion of the total employer contributions for retiree health care benefits. For 2021, 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.

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

The City's contractually required contribution to OP&F was \$51,538 for 2021. Of this amount, \$2,859 is reported as an intergovernmental payable.

OPEB Liabilities (Assets), OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. OP&F's total OPEB liability was measured as of December 31, 2020, and was determined by rolling forward the total OPEB liability as of January 1, 2020, to December 31, 2020. The City's proportion of the net OPEB liability (asset) 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 (Asset):			
Current Measurement Period	0.099243%	0.4315720%	
Prior Measurement Period	0.100509%	0.4456188%	
Change in Proportion	-0.001266%	-0.0140468%	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ (1,768,093)	\$ 4,572,576	
OPEB Expense	\$ (10,827,381)	\$ 186,512	\$ (10,640,869)

At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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	OPERS	OP&F	Total
Deferred Outflows of Resources			
Changes of Assumptions	\$ 869,215	\$ 2,526,099	\$ 3,395,314
Changes in Proportionate Share and Differences in Contributions	4,865	0	4,865
City Contributions Subsequent to the Measurement Date	0	51,538	51,538
Total Deferred Outflows of Resources	<u>\$ 874,080</u>	<u>\$ 2,577,637</u>	<u>\$ 3,451,717</u>
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	\$ 1,595,693	\$ 754,232	\$ 2,349,925
Net Differences between Projected and Actual Earnings on OPEB Plan Investments	941,709	169,926	1,111,635
Changes of Assumptions	2,864,841	728,955	3,593,796
Changes in Proportionate Share and Differences in Contributions	148,340	959,972	1,108,312
Total Deferred Inflows of Resources	<u>\$ 5,550,583</u>	<u>\$ 2,613,085</u>	<u>\$ 8,163,668</u>

\$51,538 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 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	OPERS	OP&F	Total
2022	\$ (2,468,699)	\$ (54,655)	\$ (2,523,354)
2023	(1,687,615)	(14,417)	(1,702,032)
2024	(409,228)	(77,855)	(487,083)
2025	(110,961)	(33,906)	(144,867)
2026	0	50,430	50,430
Thereafter	0	43,417	43,417
	<u>\$ (4,676,503)</u>	<u>\$ (86,986)</u>	<u>\$ (4,763,489)</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 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, 2019, rolled forward to

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the measurement date of December 31, 2020. 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, including wage inflation
Single Discount Rate:	
Current Measurement Date	6.00 percent
Prior Measurement Date	3.16 percent
Investment Rate of Return	
Current Measurement Date	6.00 percent
Prior Measurement Date	6.00 percent
Municipal Bond Rate	
Current Measurement Date	2.00 percent
Prior Measurement Date	2.75 percent
Health Care Cost Trend Rate	
Current Measurement Date	8.50 percent, intial; 3.50 percent unitimate in 2035
Prior Measurement Date	10.50 percent, initial; 3.50 percent unitimate in 2030
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 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 allocation of investment assets within 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 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. Best estimates of arithmetic rates of return were provided by OPERS investment consultant.

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trusts	7.00	6.48
International Equities	25.00	7.36
Other Investments	9.00	4.02
Total	100.00 %	4.43 %

Discount Rate A single discount rate of 6.00 percent was used to measure the total OPEB liability on the measurement date of December 31, 2020. 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 2.00 percent (Fidelity Index’s “20-Year Municipal GO AA Index”). 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 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the City’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate The following table presents the City’s proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 6.00 percent and the City’s proportionate share of the net OPEB liability (asset) if it were calculated using a discount rate that is one percent lower (5.00 percent) or one percent higher (7.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
City's Proportionate Share of the Net OPEB Liability (Asset)	\$ (439,646)	\$ (1,768,093)	\$ (2,860,183)

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Sensitivity of the City’s Proportionate Share of the Net OPEB Liability (Asset) 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 (asset). The following table presents the net OPEB liability (asset) calculated using the assumed trend rates, and the expected net OPEB liability (asset) 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 2021 is 8.50 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 3.50 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
City's Proportionate Share of the Net OPEB Liability (Asset)	\$ (1,811,185)	\$ (1,768,093)	\$ (1,719,881)

Changes between Measurement Date and Report Date During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions – OP&F

OP&F’s total OPEB liability as of December 31, 2020, is based on the results of an actuarial valuation date of January 1, 2020, 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

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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.

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	3.25 percent
Blended Discount Rate:	
Current Measurement Date	2.96 percent
Prior Measurement Date	3.56 percent
Municipal Bond Rate	
Current Measurement Date	2.12 percent
Prior Measurement Date	3.75 percent
Cost of Living Adjustments	2.20 percent simple

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.

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 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. The target asset allocation and best estimates of geometric real rates of return for each major asset class as of December 31, 2020, are summarized below:

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Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash and Cash Equivalents	0.00 %	0.00 %
Domestic Equity	21.00	4.10
Non-US Equity	14.00	4.80
Private Markets	8.00	6.40
Core Fixed Income*	23.00	0.90
High Yield Fixed Income	7.00	3.00
Private Credit	5.00	4.50
U.S. Inflation Linked Bonds *	17.00	0.70
Midstream Energy Infrastructure	5.00	5.60
Real Assets	8.00	5.80
Gold	5.00	1.90
Private Real Estate	12.00	5.30
Total	125.00 %	

Note: Assumptions are geometric

* Levered 2.5x

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 1.25 times due to the application of leverage in certain fixed income asset classes.

Discount Rate For 2020, the total OPEB liability was calculated using the discount rate of 2.96 percent. For 2019, the total OPEB liability was calculated using the discount rate of 3.56 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 of 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 2.12 percent at December 31, 2020 and 2.75 percent at December 31, 2019, was blended with the long-term rate of 8 percent, which resulted in a blended discount rate of 2.96 percent for 2020 and 3.56 percent for 2019. The municipal bond rate was determined using the Bond Buyers General Obligation 20-year Municipal Bond Index Rate. The OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments until 2037. The long-term expected rate of return on health care investments was applied to projected costs through 2037, 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 2.96 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 (1.96 percent), or one percentage point higher (3.96 percent) than the current rate.

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	1% Decrease	Current Discount Rate	1% Increase
City's Proportionate Share of the Net OPEB Liability	\$ 5,701,741	\$ 4,572,576	\$ 3,641,147

Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate The total OPEB liability is based on a medical benefit that is a flat dollar amount; therefore, it is unaffected by a health care cost trend rate. An increase or decrease in the trend rate would have no effect on the total OPEB liability.

NOTE 14: LONG-TERM OBLIGATIONS

The changes in the City's long-term obligations during 2021 were as follows:

	Interest Rate %	Balance 12/31/2020	Additions	Reductions	Balance 12/31/2021	Due Within One Year
Governmental Activities						
General Obligation Bonds						
2010 Lighting Improvement GO RZ Bonds	5.22	\$ 115,000	\$ 0	\$ 115,000	\$ 0	\$ 0
2012 Various Purpose	1.00-3.00	300,000	0	65,000	235,000	70,000
Unamortized Premium		1,963	1	1,225	739	1,177
2018 Various Purpose	2.00-4.00	5,987,500	0	608,750	5,378,750	567,500
Unamortized Premium		215,075	0	21,867	193,208	20,385
Total Unvoted General Obligation Bonds		6,619,538	1	811,842	5,807,697	659,062
Other Long-Term Obligations						
Compensated Absences		2,920,455	2,416,343	2,626,648	2,710,150	1,428,290
Capital Lease - Mailing System	3.000	11,873	0	3,840	8,033	3,957
Capital Lease - Mailing System	3.000	9,950	0	2,739	7,211	2,822
Net Pension Liability:						
OPERS		12,118,675	0	3,090,871	9,027,804	0
OP&F		30,019,263	0	598,612	29,420,651	0
Total Net Pension Liability		42,137,938	0	3,689,483	38,448,455	0
Net OPEB Liability:						
OPERS		8,468,571	0	8,468,571	0	0
OP&F		4,401,702	170,874	0	4,572,576	0
Total Net OPEB Liability		12,870,273	170,874	8,468,571	4,572,576	0
Total Other Long-Term Obligations		57,950,489	2,587,217	14,791,281	45,746,425	1,435,069
Total Governmental Activities		\$ 64,570,027	\$ 2,587,218	\$ 15,603,123	\$ 51,554,122	\$ 2,094,131

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Business-Type Activities	Interest Rate %	Balance 12/31/2020	Additions	Reductions	Balance 12/31/2021	Due Within One Year
General Obligation Bonds						
2018 Water Various Purpose	3.015-4.00	\$ 651,250	\$ 0	\$ 30,625	\$ 620,625	\$ 31,250
Unamortized Premium		34,138	0	1,605	32,533	1,638
2018 Sewer Various Purpose	3.015-4.00	131,250	0	5,625	125,625	6,250
Unamortized Premium		9,127	0	391	8,736	435
2012 Sewer Refunding	1.00-3.00	1,260,000	0	305,000	955,000	315,000
Refunding Premium		20,689	0	5,008	15,681	5,172
2012 Sewer Improvement	1.00-3.50	1,305,000	0	60,000	1,245,000	65,000
Unamortized Discount		(7,413)	341	0	(7,072)	(341)
Total General Obligation Bonds		3,404,041	341	408,254	2,996,128	424,404
Revenue Bonds						
2010 Sewer Improvement Tax-Exempt	2.00 -4.30	5,080,000	0	5,080,000	0	0
Unamortized Discount		(28,927)	28,927	0	0	0
2014 Sewer Improvements Tax-Exempt	2.00-5.00	14,160,000	0	14,160,000	0	0
Unamortized Premium		656,727	0	656,727	0	0
2018 Sewer Refunding	3.00-5.00	6,940,000	0	600,000	6,340,000	635,000
Unamortized Premium		555,649	0	48,039	507,610	50,841
2010 Water Improvement Tax-Exempt	2.00-4.25	3,045,000	0	3,045,000	0	0
Unamortized Discount		(15,220)	15,220	0	0	0
Total Revenue Bonds		30,393,229	44,147	23,589,766	6,847,610	685,841
Direct Borrowings						
Bresler Termination Agreement	0	284,170	0	142,082	142,088	142,088
OWDA Loan - Reservoir	4.32	25,486,558	0	738,710	24,747,848	770,967
OWDA Loan - Carbon Filter Project	3.83	14,145,900	0	405,741	13,740,159	421,430
OWDA Loan - Wastewater Upgrades	3.75	505,212	0	505,212	0	0
OWDA Loan - Bresler Pump Station	3.49	1,133,360	0	145,597	987,763	150,723
OWDA Loan - Elevated Storage Tank	4.64	2,352,365	0	61,109	2,291,256	63,977
OWDA Loan - Softening Basin	3.17	373,907	0	48,510	325,397	50,060
OWDA Loan - Water Meter Replacement	2.58	7,497,469	0	508,961	6,988,508	42,401
OWDA Loan - Interceptor	3.09	2,186,214	0	64,486	2,121,728	66,495
OWDA Loan - WWTP Improvements	2.54	14,500,903	0	400,803	14,100,100	410,958
OWDA Loan - CSO Separation	2.69	2,676,514	0	72,252	2,604,262 *	74,209
OWDA Loan - Segmented Block Rehab	2.01	1,523,323	0	103,467	1,419,856	105,557
OWDA Loan - Storage Basin	1.48	38,318,206	283,870	211,173	38,390,903	211,387
OWDA Loan - Grand Ave Seg Block Rehab	0.51	1,255,413	3,279,847	133,834	4,401,426	268,656
OWDA Loan - Mumauh & Cable Pump Sta	1.12	1,545,851	8,549	0	1,554,400	93,395
OWDA Loan - Refi 2014 Revenue Bonds	2.20	0	13,433,248	0	13,433,248	160,495
OWDA Loan - Refi 2010 Revenue Bonds	0.58	0	4,292,795	0	4,292,795	274,621
OWDA Loan - Storm Water Project	3.25	157,023	0	13,524	143,499	13,967
OWDA Loan - Storm Water Project II	2.66	29,687	0	2,627	27,060	2,699
Total Direct Borrowings		113,972,075	21,298,309	3,558,088	131,712,296	3,324,085
Other Long-Term Obligations						
Compensated Absences		856,972	669,409	667,761	858,620	401,303
Net Pension Liability:						
Water		3,576,003	0	912,061	2,663,942	0
Sewer		2,980,002	0	760,050	2,219,952	0
Refuse		198,667	0	50,670	147,997	0
Storm Water		993,334	0	253,350	739,984	0
Total Net Pension Liability		7,748,006	0	1,976,131	5,771,875	0
Net OPEB Liability:						
Water		2,498,923	0	2,498,923	0	0
Sewer		2,082,436	0	2,082,436	0	0
Refuse		138,829	0	138,829	0	0
Storm Water		694,145	0	694,145	0	0
Total Net OPEB Liability		5,414,333	0	5,414,333	0	0
Total Other Long-Term Obligations		\$ 14,019,311	\$ 669,409	\$ 8,058,225	\$ 6,630,495	\$ 401,303
Total Business-Type Activities		\$ 161,788,656	\$ 22,012,206	\$ 35,614,333	\$ 148,186,529	\$ 4,835,633

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* The debt issue is recorded in the Sewer Fund to finance assets of the Storm Water Fund. See notation on page 28 for a further descripton of the presentation on the statement of net position.

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 were fully retired in 2021.

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.

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

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position for business-type activities will be retired through the City's water and sewer utility funds.

B. Revenue Bonds

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 had an original final maturity in 2029.

The 2010 revenue bonds issued for the water system improvements, construction and acquisition purposes were fully repaid in June 2021 using approximatesly \$626,670 of available monies from the City's bond service funds along with unrestricted City water utility resources. The City redeemed the 2010 water revenue bonds to reduce its total service payments by \$715,766 over the next eight years.

The 2010 revenue bonds issued for sanitary sewer system improvements and acquisition purposes were refunded in October 2021 using the proceeds of a loan from the Ohio Water Development Authority Fresh Water Refinance Loan Program (as noted below).

\$891,545 of available monies from the City's bond service funds and the net loan proceeds of \$4,277,823 (after payment of \$14,972 in OWDA loan 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 2010 Series sewer improvement bonds are considered defeased and the liability for those bonds has been removed from the statement of net position.

The reacquisition price exceeded the net carrying amount of the old debt by \$113,625. The difference between the reacquisition price and the net carrying amount of the old debt should be reported as a deferred outflow of resources or a deferred inflow of resources and recognized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. As of December 31, 2021, all defeased bonds had been redeemed; therefore, this amount is presented as interest expense in the City's financial statement. The City refunded the 2010 series sewer improvement bonds to reduce it total service payments over eight years by approximately \$1.302 million and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of approximately \$1.27 million.

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2014 Sewer Improvement Bond

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 consisted of serial and term bonds which are not subject to early redemption. The bonds had original final maturity in 2044. These bonds were refunded in October 2021 using the proceeds of a loan from the Ohio Water Developement Authority Fresh Water Refinance Loan Program (as noted below).

\$1,656,418 of available monies from the City's bond service funds and the net loan proceeds of \$13,386,396 (after payment of \$46,8525 in OWDA loan 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 2014 Series sewer improvement bonds are considered defeased and the liability for those bonds has been removed from the statement of net position. The balance of the defeased bonds as of December 31, 2021, was \$13,815,000.

The reacquisition price exceeded the net carrying amount of the old debt by \$211,507. This amount is presented as deferred inflow and is being amortized over the life of the refunding debt. The City refunded the 2014 series sewer improvement bonds to reduce it total service payments over thirteen years by approximately \$4.057 million, and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of approximately \$3.214 million.

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 31, 2020, all defeased bonds had been redeemed.

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.

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The City has pledged future sewer revenue, net of specified operating expenses to repay \$6,340,000 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 8.87 percent. The total principal and interest remaining to be paid on the revenue bonds is \$7,701,050. Principal and interest paid for the current year and total net revenues were \$884,200 and \$9,963,500, 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 sewer fund 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.

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 was used for repayment of the loan. This loan was fully repaid during 2021.

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 loans.

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 was \$16,834,815. As of December 31, 2021 the City had requested total draws of

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended Decemeber 31, 2021
(Continued)

\$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 was \$2,895,556. As of December 31, 2021 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, 2021 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 was \$889,904. As of December 31, 2021 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 was \$2,895,566. As of December 31, 2021 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 was \$16,001,737. As of December 31, 2021 the City had requested draws of \$15,999,486, and 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 was \$3,500,000. As of December 31, 2021 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, 2021 the City had requested draws of \$1,674,484, and capitalized interest and fees of \$210. The City's sewer system revenue will be used for repayment of the loan.

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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 was \$39,115,000. As of December 31, 2021 the City had requested draws of \$37,946,262, and capitalized interest and fees of \$655,814. 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 fund a water meter replacement project. The maximum available under this agreement is \$10,035,000. As of December 31, 2021 the City had requested draws of \$7,862,523 and capitalized interest and fees of \$59,948. The City's water system revenue will be used for repayment of the loan.

In 2020 the City's sewer utility entered into a loan agreement with OWDA to fund the Grand Avenue area segmented block sewer rehabilitation CSO project. The maximum available under this agreement is \$5,628,359. As of December 31, 2021 the City had requested draws of \$4,534,266 and capitalized interest and fees of \$694. The City's sewer system revenue will be used for repayment of the loan.

In 2020 the City's sewer utility entered into a loan agreement with OWDA to fund a pump station replacement project. The maximum available under this agreement is \$2,066,196. As of December 31, 2021 the City had requested draws of \$1,539,293 and capitalized interest and fees of \$15,107. The City's sewer system revenue will be used for repayment of the loan.

In 2021 the City's sewer utility entered into a loan agreement with OWDA to refinance certain Revenue Bonds, Series 2010 (see additional disclosure above). As of December 31, 2021 the City had requested draws of \$4,277,823 and capitalized loan fee of \$14,972. The City's sewer system revenue will be used for repayment of the loan.

In 2021 the City's sewer utility entered into a loan agreement with OWDA to refinance certain Revenue Bonds, Series 2014 (see additional disclosure above). As of December 31, 2021 the City had requested draws of \$13,286,396 and capitalized loan fee of \$46,852. The City's sewer system revenue will be used for repayment of the loan.

The loans for the segmented block sewer rehabilitation project, the water meter replacement project, and the Grand Avenue segmented block sewer rehab project are currently in repayment based upon an estimated schedule provided by OWDA; the repayment schedules have not been finalized. These loans are therefore included in the amortization schedule below based on the repayment of the maximum available, regardless of the current loan balance.

The City's outstanding notes from direct borrowings related to business-type activities of \$131,712,296 (Bresler Termination Agreement and all OWDA loans) as of December 31, 2021, 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 \$131,712,296 (Bresler Termination Agreement and all OWDA loans) as of December 31, 2021 contain a subjective acceleration

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended Decemeber 31, 2021
(Continued)

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.

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

Year Ending December 31,	General Obligation Bonds	
	Principal	Interest
2022	\$ 637,500	\$ 195,018
2023	437,500	179,291
2024	452,500	166,279
2025	457,500	152,798
2026	481,250	139,103
2027-2031	1,473,750	490,165
2032-2036	1,368,750	227,100
2037	305,000	12,200
Total	<u>\$ 5,613,750</u>	<u>\$ 1,561,954</u>

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
2022	\$ 417,500	\$ 86,867	\$ 635,000	\$ 266,200
2023	417,500	80,600	665,000	247,150
2024	427,500	67,895	705,000	220,550
2025	107,500	57,508	760,000	192,350
2026	108,750	54,493	815,000	161,950
2027-2031	596,250	219,765	2,760,000	272,850
2032-2036	716,250	109,750	0	0
2037	155,000	5,725	0	0
Total	<u>\$ 2,946,250</u>	<u>\$ 682,603</u>	<u>\$ 6,340,000</u>	<u>\$ 1,361,050</u>

	Direct Borrowings		Total	
	Principal	Interest	Principal	Interest
2022	\$ 3,324,085	\$ 3,233,842	\$ 4,376,585	\$ 3,586,909
2023	4,153,024	3,234,722	5,235,524	3,562,472
2024	4,257,767	3,129,925	5,390,267	3,418,370
2025	4,718,172	3,020,430	5,585,672	3,270,288
2026	4,830,106	2,903,507	5,753,856	3,119,950
2027-2031	25,932,122	12,672,247	29,288,372	13,164,862
2032-2036	30,265,824	9,126,333	30,982,074	9,236,083
2037-2041	32,768,777	4,979,308	32,923,777	4,985,033
2042-2046	18,397,060	1,404,322	18,397,060	1,404,322
2047-2050	7,096,912	235,025	7,096,912	235,025
Total	<u>\$ 135,743,849</u>	<u>\$ 43,939,661</u>	<u>\$ 145,030,099</u>	<u>\$ 45,983,314</u>

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 15: CAPITAL LEASES – LESSEE DISCLOSURE

The City entered a 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 2021 totaled \$3,840. As of December 31, 2021 the net book value of the asset is \$9,875.

The City 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 2021 totaled \$2,739. As of December 31, 2021, the net book value of the asset is \$8,086.

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
2022	\$ 7,144
2023	7,144
2024	1,500
Total Minimum Lease Payments	15,788
Less: Amount Representing Interest	(544)
Present Value of Minimum Lease Payments	\$ 15,244

NOTE 16: INTERFUND TRANSACTIONS

A. Interfund Transactions

Interfund transactions are 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).

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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.

	Due to Other Funds	Due from Other Funds
Governmental Funds		
Other Governmental Funds		
Special Assessments Fund	\$ 137,650	\$ 0
Special Assessment Debt Service Fund	0	137,650
Total Other Governmental Funds	137,650	137,650
Total Governmental Funds	\$ 137,650	\$ 137,650

Reconciliation of Interfund Transfers

	Transfers-In	Transfers-Out
Governmental Funds		
General Fund	\$ 0	\$ 1,117,702
Other Governmental Funds		
Special Assessments Fund	48,860	
General Debt Service	1,006,944	0
Special Assessments Debt Service	110,758	48,860
Total Other Governmental Funds	1,166,562	48,860
Total Governmental Funds	\$ 1,166,562	\$ 1,166,562

During 2021, the General Fund transferred \$1,006,944 to the General Debt Service Fund for repayment of debt obligations. The General Fund transferred \$110,758 to the Special Assessments Debt Service Fund to eliminate a negative cash position. The \$48,860 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.

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

C. Advances To/From Other Funds Transactions

As of December 31, 2021, 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
Governmental Funds		
General Fund	\$ 320,683	\$ 0
Other Governmental Funds		
DOJ Coronavirus Emergency Supplemental Funding	0	10,327
Lima Municipal Treatment Court, 2020-DC-BX-0075	0	24,111
ALL-Lima Hospital/Education Corridor	0	130,000
Land & Water Conservation - Faurot Park Bearpit	0	123,000
Total Other Governmental Funds	0	287,438
Total Governmental Funds	\$ 320,683	\$ 287,438
Internal Service Funds		
Public Works Gasoline Fund	\$ 0	\$ 33,245
Total Internal Service Funds	\$ 0	\$ 33,245
Totals	\$ 320,683	\$ 320,683

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CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 17: DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources for governmental funds/activities at December 31, 2021 consisted of the following:

	Statement of Net Position	Balance Sheet
Property Taxes	\$ 987,806	\$ 1,338,516
Income Taxes	0	1,948,268
Intergovernmental	0	1,073,621
Special Assessments	0	11,400,702
Pension	8,359,267	0
OPEB	5,996,345	0
Totals	\$ 15,343,418	\$ 15,761,107

NOTE 18: COMMITMENTS

A. Contractual Commitments

As of December 31, 2021, the City had contractual commitments for the following projects:

	Contractual Commitment	Expended	Remaining Balance
Wastewater Segmented Block Rehabilitation Projects	8,195,244	\$ 5,701,551	\$ 2,493,693
ALL-Lima-Wayne & High Streets Modification Project	3,337,965	3,009,357	328,608
Community Lead Abatement Program	1,886,876	4,792	1,882,084
Mumaugh & Cable Road Lift Stations Project	1,860,600	1,733,402	127,198
Downtown Streetscape Renovation Improvement Project	1,067,000	0	1,067,000
2021 Various Street Resurfacing Project	1,027,504	161,179	866,325
Miscellaneous Wastewater Treatment Plant Improvements	909,680	198,737	710,943
PAC Construction & Phosphate System Design Project	892,247	830,085	62,162
Municipal Parking Lot Improvements Project	355,668	0	355,668
Faurot Park Playground and Restroom Renovation Project	365,785	3,668	362,117
Town Square Improvements Project	315,871	102,484	213,387
Permanganate Feed System Project	187,500	8,329	179,171
ALL-Lima Main Street / Market Street Project	167,420	83,710	83,710
	\$ 20,569,360	\$ 11,837,294	\$ 8,732,066

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

B. Encumbrance Commitments

As of December 31, 2021, the City has the following significant outstanding encumbrances within governmental funds:

Fund	Amount
General Fund	\$ 4,222,390
Nonmajor Governmental Funds	
Street Repair Fund	715,183
CHIP Housing Improvement	484,683
CDBG Block Grant	149,942
HUD Lead Abatement Grant	1,882,084
Special Gifts / Memorials	213,807
	<u>\$ 7,668,089</u>

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, 2021.

B. Litigation

As of December 31, 2021, 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.

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

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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 completed and continues 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, 2021 included the following individual fund deficits:

	Deficit Fund Balance
Governmental Funds	
Nonmajor Governmental Funds:	
JAG 2019-DJ-BX-0356	\$ 13,638
Weed/Property Cleanup	5,870
Lima Municipal Treatment Court, 2020-DC-BX-0075	2,203
Land & Water Conservation - Faurot Park Bearpit	123,000
Total Nonmajor Governmental Funds	144,711
Total Governmental Funds	\$ 144,711

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.

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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, 2021 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.

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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 / COVID-19

The American Rescue Plan Act of 2021 (Pub. L. No. 117-2) (ARP), a \$1.9 trillion economic COVID-19 stimulus package, was signed into law on March 11, 2021. ARP provides additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals and businesses. As part of this package, \$350 billion in additional funding is being provided to state and local governments, as well as additional funding for other areas. The City of Lima is a beneficiary of these Federal funding efforts.

The financial impact of the COVID-19 pandemic and the its 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.

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REQUIRED SUPPLEMENTARY INFORMATION



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

	2021	2020	2019	2018
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
City's Proportion of the Net Pension Liability	0.0999450%	0.1005110%	0.1020050%	0.1014690%
City's Proportionate Share of the Net Pension Liability	\$ 14,799,679	\$ 19,866,681	\$ 27,937,101	\$ 15,918,514
City's Covered Payroll	\$ 14,076,643	\$ 14,156,614	\$ 13,777,550	\$ 13,400,943
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	105.14%	140.33%	202.77%	118.79%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%	84.66%
<i>Ohio Police and Fire Pension Fund (OPF)</i>				
City's Proportion of the Net Pension Liability	0.431572%	0.445619%	0.452001%	0.4635530%
City's Proportionate Share of the Net Pension Liability	\$ 29,420,651	\$ 30,019,263	\$ 36,895,225	\$ 28,450,376
City's Covered Payroll	\$ 10,494,836	\$ 10,481,914	\$ 10,599,006	\$ 10,115,088
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	280.33%	286.39%	348.10%	281.27%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	70.65%	69.89%	63.07%	70.91%

(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 Proportionate Share of the Net Pension Liability
Last Eight Years (1)

2017	2016	2015	2014
0.1028777%	0.1012280%	0.1004760%	0.1004760%
\$ 23,361,784	\$ 17,533,966	\$ 12,118,529	\$ 11,844,811
\$ 13,299,075	\$ 12,598,817	\$ 12,318,492	\$ 11,852,492
175.66%	139.17%	98.38%	99.94%
77.25%	81.08%	86.45%	86.36%
0.4845940%	0.4853540%	0.4659575%	0.4659575%
\$ 30,693,698	\$ 31,223,163	\$ 24,138,542	\$ 22,693,592
\$ 9,924,649	\$ 9,802,812	\$ 9,176,804	\$ 8,804,031
309.27%	318.51%	263.04%	257.76%
68.36%	66.77%	72.20%	73.00%

See accompanying notes to the required supplementary information.

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

	2021	2020	2019	2018
<i>Ohio Public Employees' Retirement system (OPERS)</i>				
Contractually Required Contribution	\$ 1,993,938	\$ 1,970,730	\$ 1,981,926	\$ 1,928,857
Contributions in Relation to the Contractually Required Contribution	<u>(1,993,938)</u>	<u>(1,970,730)</u>	<u>(1,981,926)</u>	<u>(1,928,857)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
City's Covered Payroll	\$ 14,242,414	\$ 14,076,643	\$ 14,156,614	\$ 13,777,550
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
<i>Ohio Police and Fire Pension Fund (OPF)</i>				
Contractually Required Contribution	\$ 2,198,851	\$ 2,232,726	\$ 2,221,472	\$ 2,249,352
Contributions in Relation to the Contractually Required Contribution	<u>(2,198,851)</u>	<u>(2,232,726)</u>	<u>(2,221,472)</u>	<u>(2,249,352)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
City's Covered Payroll	\$ 10,307,589	\$ 10,494,836	\$ 10,481,914	\$ 10,599,006
Contributions as a Percentage of Covered Payroll	21.33%	21.27%	21.19%	21.22%

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

	2017	2016	2015	2014	2013	2012
\$	1,742,123	\$ 1,595,889	\$ 1,511,858	\$ 1,478,219	\$ 1,540,824	n/a
	<u>(1,742,123)</u>	<u>(1,595,889)</u>	<u>(1,511,858)</u>	<u>(1,478,219)</u>	<u>(1,540,824)</u>	n/a
\$	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	n/a
\$	13,400,943	\$ 13,299,075	\$ 12,598,817	\$ 12,318,492	\$ 11,852,492	n/a
	13.00%	12.00%	12.00%	12.00%	13.00%	n/a
\$	2,143,265	\$ 2,101,202	\$ 2,082,146	\$ 1,950,002	\$ 1,599,777	\$ 1,265,429
	<u>(2,143,265)</u>	<u>(2,101,202)</u>	<u>(2,082,146)</u>	<u>(1,950,002)</u>	<u>(1,599,777)</u>	<u>(1,265,429)</u>
\$	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$	10,115,088	\$ 9,924,649	\$ 9,802,812	\$ 9,176,804	\$ 8,804,031	\$ 8,421,321
	21.19%	21.17%	21.24%	21.25%	18.17%	15.03%

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
City's Proportion of the Net OPEB Liability (Asset)	0.0992430%	0.1005090%	0.1017180%	0.1011203%
City's Proportionate Share of the Net OPEB Liability (Asset)	\$ (1,768,093)	\$ 13,882,904	\$ 13,261,626	\$ 10,980,925
City's Covered Payroll	\$ 14,076,643	\$ 14,156,614	\$ 13,777,550	\$ 13,400,943
City's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-12.56%	98.07%	96.26%	81.94%
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	115.57%	47.80%	46.33%	54.14%
<i>Ohio Police and Fire Pension Fund (OPF)</i>				
City's Proportion of the Net OPEB Liability	0.4315720%	0.4456190%	0.4520010%	0.4635530%
City's Proportionate Share of the Net OPEB Liability	\$ 4,572,576	\$ 4,401,702	\$ 4,116,162	\$ 26,264,304
City's Covered Payroll	\$ 10,494,836	\$ 10,481,914	\$ 10,599,006	\$ 10,115,088
City's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	43.57%	41.99%	38.84%	259.65%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	45.42%	47.08%	46.57%	14.13%

(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 Proportionate Share of the Net OPEB Liability (Asset)
Last Five Years (1)

2017

0.1027310%

\$ 10,376,180

\$ 13,299,075

78.02%

54.04%

0.4845940%

\$ 23,002,587

\$ 9,924,649

231.77%

15.96%

See accompanying notes to the required supplementary information.

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

	2021	2020	2019	2018
<i>Ohio Public Employees' Retirement system (OPERS)</i>				
Contractually Required Contribution	\$ 0	\$ 0	\$ 0	\$ 0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
City's Covered Payroll (1)	\$ 14,242,414	\$ 14,076,643	\$ 14,156,614	\$ 13,777,550
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%
<i>Ohio Police and Fire Pension Fund (OPF)</i>				
Contractually Required Contribution	\$ 51,538	\$ 52,474	\$ 52,410	\$ 52,995
Contributions in Relation to the Contractually Required Contribution	<u>(51,538)</u>	<u>(52,474)</u>	<u>(52,410)</u>	<u>(52,995)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
City's Covered Payroll	\$ 10,307,589	\$ 10,494,836	\$ 10,481,914	\$ 10,599,006
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.

	2017	2016	2015	2014	2013	2012
\$	134,009	\$ 265,981	n/a	n/a	n/a	n/a
	<u>(134,009)</u>	<u>(265,981)</u>	n/a	n/a	n/a	n/a
\$	<u>0</u>	<u>0</u>	n/a	n/a	n/a	n/a
\$	13,400,943	\$ 13,299,075	n/a	n/a	n/a	n/a
	1.00%	2.00%	n/a	n/a	n/a	n/a
\$	50,575	\$ 49,624	\$ 49,014	\$ 46,054	\$ 318,472	\$ 568,059
	<u>(50,575)</u>	<u>(49,624)</u>	<u>(49,014)</u>	<u>(46,054)</u>	<u>(318,472)</u>	<u>(568,059)</u>
\$	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$	10,115,088	\$ 9,924,649	\$ 9,802,812	\$ 9,176,804	\$ 8,804,031	\$ 8,421,321
	0.50%	0.50%	0.50%	0.50%	3.62%	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, 2021

NOTE 1 - NET PENSION LIABILITY

Changes in Assumptions – OPERS

Discount Rate:

Calendar year 2021	6.90 percent
Calendar year 2020	7.20 percent
Calendar year 2019	7.20 percent
Calendar year 2018	7.50 percent
Calendar year 2017	8.00 percent

Calendar year 2017 reflects 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:

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

Changes in Benefit Terms – OPERS

In October 2019, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from three percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 then 2.15 percent simple.

Changes in Assumptions – OP&F

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

Changes in Benefit Terms – OP&F

No significant changes in benefit terms.

NOTE 2 - NET OPEB LIABILITY (ASSET)

Amounts reported incorporate changes in key methods and assumptions used in calculating the total OPEB liability as presented as follows:

Discount Rate:

Calendar year 2021	6.00 percent
Calendar year 2020	3.16 percent
Calendar year 2019	3.96 percent
Calendar year 2018	3.85 percent
Calendar year 2017	4.23 percent

City of Lima
Allen County, Ohio

Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Municipal Bond Rate:

Calendar year 2021	2.00 percent
Calendar year 2020	2.75 percent
Calendar year 2019	3.71 percent
Calendar year 2018	3.31 percent

Health Care Cost Trend Rate:

Calendar year 2021	8.50 percent
Calendar year 2020	10.50 percent
Calendar year 2019	10.00 percent
Calendar year 2018	7.50 percent

For calendar year 2019, the investment rate of return decreased from 6.50 percent to 6.00 percent.

Changes in Benefit Terms – OPERS

For calendar year 2021, the cost of living adjustments decreased from 3.00 percent simple to 2.20 percent simple.

Changes in Assumptions – OP&F

Amounts reported incorporate changes in key methods and assumptions used in calculating the total OPEB liability as presented as follows:

Discount Rate:

Calendar year 2021	2.96 percent
Calendar year 2020	3.56 percent
Calendar year 2019	4.66 percent
Calendar year 2018	3.24 percent
Calendar year 2017	3.79 percent

Municipal Bond Rate:

Calendar year 2021	2.12 percent
Calendar year 2020	2.75 percent
Calendar year 2019	4.13 percent
Calendar year 2018	3.16 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.

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**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.

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.

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.

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 2019-DJ-BX-0356

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.

ATP Drug Court

To account for state funds received for the enhanced operations of an adult treatment drug court program at Lima Municipal Court.

SFY2022 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.

Nonmajor Special Revenue Funds (*continued*)

ATP Drug Court 2021-2022

To account for state funds received for the enhanced operations of an adult treatment drug court program at Lima Municipal Court.

JAG 2020-DJ-BX-0501

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

Recreational Activity

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

Youth Commission Activity

To account for grant monies and contributions 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.

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.

DOJ-Coronavirus Emergency Supplemental Funding

To account for federal funds received through the Dept. of Justice to assist the City in preventing, preparing for, and responding to the coronavirus pandemic.

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.

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.

Nonmajor Special Revenue Funds (*continued*)

CDBG-CV Grant

To account for revenue from the federal government received through the community development grant program to assist the City and Community to prevent, prepare for and to respond to the coronavirus pandemic.

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.

HUD Lead Abatement Grant

To account for federal revenue received through HUD's lead-based paint hazard reduction grant program to assist in identifying and controlling lead-based hazards in the City's housing population.

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.

CARES Act Provider Relief Fund

To account for federal funds received pursuant to the Coronavirus Aid, Relief, and Economic Security Act to reimburse eligible healthcare providers for healthcare related expenses or lost revenues attributable to the coronavirus pandemic.

2021 Firefighter Exposure to Environmental Elements

To account for state monies to be used by the Fire Department to purchase certain safety equipment.

Aquatic Education Grant AQ21-02105

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

2021-2022 Step Outside Grant

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

Courts Special Projects

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

Technology Grant Fund 2021

To account for state funds available under the Ohio Courts Technology Initiative to facilitate the purchase of certain equipment utilized in the exchange and storage of Court data.

Law Enforcement Training Assistance

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

Nonmajor Special Revenue Funds (*continued*)

ALL-Lima Traffic, PID 90949

To account for grant monies to fund traffic improvements.

Indigent Interlock / Alcohol Monitoring

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.

Lima Municipal Treatment Court, 2020-DC-BX-0075

To account for federal grant monies that are to be used by Lima Municipal Court to implement and enhance the operations of adult drug court.

County Coronavirus Relief Distribution Fund

To account for federal funds received pursuant to the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), signed into law by the President of the United States, in response the coronavirus pandemic.

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.

Jackson St. & Findlay Intersection Alignment

To account for state monies to fund the Jackson Street and Findlay Street intersection alignment project.

Nonmajor Capital Projects Funds (*continued*)

Hospital Intersection Improvements

To account for state monies to fund pedestrian safety improvements at the Market/Collett Street intersection near St. Rita's Medical Center, as well as traffic route improvements at the Lima Memorial Hospital campus.

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.

ALL-Lima Hospital / Education Corridor

To account for state monies to fund street traffic calming and pedestrian safety improvements to the City's 'Health Education Corridor,' an area including Bellefontaine and Market Streets from I-75 West to North Jameson Avenue.

State Issue II

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

ALL-Lima RRGs

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

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

2021 Cooperative Park Improvement

To account for the grant monies received for playground equipment improvements at Faurot Park.

Land & Water Conservation - Faurot Park Bearpit

To account for the state monies received for the improvements of the Bearpit area of Faurot Park.

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.

Nonmajor Capital Projects Funds (*continued*)

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-Street Department Vehicles

To account for the bond proceeds received to fund the purchase of equipment and vehicles for the public works street department.

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 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, 2021

	Nonmajor Special Revenue	Nonmajor Capital Projects	Nonmajor Debt Service	Total Nonmajor Governmental Funds
Assets & Deferred Outflows of Resources				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 7,074,197	\$ 1,135,283	\$ 162,334	\$ 8,371,814
Receivables:				
Taxes	100,296	0	0	100,296
Accounts	460,607	103,777	0	564,384
Intergovernmental	1,006,384	235,146	0	1,241,530
Special Assessments	10,695,392	0	604,952	11,300,344
Accrued Interest	0	0	459	459
Materials and Supplies Inventory	162,185	0	0	162,185
Due From Other Funds	0	0	137,650	137,650
Notes Receivable	12,837	0	0	12,837
Prepaid Items	0	13,097	0	13,097
<i>Total Assets & Deferred Outflows of Resources</i>	<u>\$ 19,511,898</u>	<u>\$ 1,487,303</u>	<u>\$ 905,395</u>	<u>\$ 21,904,596</u>
Liabilities & Deferred Inflows of Resources				
Liabilities:				
Accounts Payable	\$ 187,880	\$ 9,027	\$ 0	\$ 196,907
Contracts Payable	44,995	105,146	0	150,141
Accrued Wages	28,584	0	0	28,584
Intergovernmental Payable	3,295	128	0	3,423
Due to Other Funds	0	137,650	0	137,650
Advances from Other Funds	34,438	253,000	0	287,438
<i>Total Liabilities</i>	<u>299,192</u>	<u>504,951</u>	<u>0</u>	<u>804,143</u>
Deferred Inflows of Resources				
Unavailable Revenue, Grants and Special Assessments	11,311,720	0	604,952	11,916,672
<i>Total Deferred Inflows of Resources</i>	<u>11,311,720</u>	<u>0</u>	<u>604,952</u>	<u>11,916,672</u>
Total Liabilities & Deferred Inflows of Resources	<u>11,610,912</u>	<u>504,951</u>	<u>604,952</u>	<u>12,720,815</u>
Fund Balances				
Nonspendable	162,185	13,097	0	175,282
Restricted	6,835,931	871,914	0	7,707,845
Committed	924,581	220,341	0	1,144,922
Assigned	0	0	300,443	300,443
Unassigned	(21,711)	(123,000)	0	(144,711)
Total Fund Balances	<u>7,900,986</u>	<u>982,352</u>	<u>300,443</u>	<u>9,183,781</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 19,511,898</u>	<u>\$ 1,487,303</u>	<u>\$ 905,395</u>	<u>\$ 21,904,596</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, 2021

	Non-Major Special Revenue	Non-Major Capital Projects	Non-Major Debt Service	Total Nonmajor Governmental Funds
Revenues:				
Other Local Taxes	\$ 246,442	\$ 0	\$ 0	\$ 246,442
Intergovernmental	3,761,649	1,845,845	3,780	5,611,274
Charges for Services	715,002	0	0	715,002
Fines and Forfeitures	1,111,979	240,759	0	1,352,738
Special Assessments	0	18,762	64,496	83,258
Contributions and Donations	692,819	40,000	0	732,819
Investment Income	(4,215)	90	6,729	2,604
Miscellaneous	172,386	19	0	172,405
Total Revenues	<u>6,696,062</u>	<u>2,145,475</u>	<u>75,005</u>	<u>8,916,542</u>
Expenditures:				
Current:				
Security of Persons and Property	346,811	0	0	346,811
Leisure Time Activities	53,908	0	0	53,908
Community Environment	1,715,902	0	0	1,715,902
Transportation	1,856,704	0	0	1,856,704
General Government	460,060	0	0	460,060
Capital Outlay	205,629	1,827,949	0	2,033,578
Debt Service:				
Principal Retirement	0	0	788,750	788,750
Interest and Fiscal Charges	5,491	2,166	224,406	232,063
Total Expenditures	<u>4,644,505</u>	<u>1,830,115</u>	<u>1,013,156</u>	<u>7,487,776</u>
Excess of Revenues Over (Under) Expenditures	<u>2,051,557</u>	<u>315,360</u>	<u>(938,151)</u>	<u>1,428,766</u>
Other Financing Sources (Uses):				
Proceeds from the Disposition of Capital Assets	10,045	0	0	10,045
Transfers-In	0	48,860	1,117,702	1,166,562
Transfers-Out	0	0	(48,860)	(48,860)
Total Other Financing Sources (Uses)	<u>10,045</u>	<u>48,860</u>	<u>1,068,842</u>	<u>1,127,747</u>
Net Change in Fund Balance	2,061,602	364,220	130,691	2,556,513
Fund Balance Beginning of Year	<u>5,839,384</u>	<u>618,132</u>	<u>169,752</u>	<u>6,627,268</u>
Fund Balance End of Year	<u>\$ 7,900,986</u>	<u>\$ 982,352</u>	<u>\$ 300,443</u>	<u>\$ 9,183,781</u>

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	<u>Indigent Alcohol Treatment</u>	<u>Municipal Probation Services</u>	<u>Drug Enforcement / Education</u>	<u>Traffic / Parking Control</u>
Assets & Deferred Outflows of Resources				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 334,364	\$ 54,312	\$ 22,695	\$ 361,353
Receivables:				
Taxes	0	0	0	0
Accounts	19,180	30,077	1,642	434
Intergovernmental	0	0	200	0
Special Assessments	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Notes Receivable	0	0	0	0
<i>Total Assets & Deferred Outflows of Resources</i>	<u>\$ 353,544</u>	<u>\$ 84,389</u>	<u>\$ 24,537</u>	<u>\$ 361,787</u>
Liabilities & Deferred Inflows of Resources				
Liabilities:				
Accounts Payable	\$ 353	\$ 0	\$ 0	\$ 285
Contracts Payable	0	0	0	0
Accrued Wages	0	1,456	0	0
Intergovernmental Payable	0	1,228	0	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>353</u>	<u>2,684</u>	<u>0</u>	<u>285</u>
Deferred Inflows of Resources				
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>353</u>	<u>2,684</u>	<u>0</u>	<u>285</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	353,191	81,705	24,537	0
Committed	0	0	0	361,502
Unassigned	0	0	0	0
Total Fund Balances	<u>353,191</u>	<u>81,705</u>	<u>24,537</u>	<u>361,502</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 353,544</u>	<u>\$ 84,389</u>	<u>\$ 24,537</u>	<u>\$ 361,787</u>

<u>JAG 2018-DJ-BX-0 181</u>	<u>Law Enforcement Diversion Grant 19-20</u>	<u>JAG 2019-DJ-BX-0 356</u>	<u>ALCAP Operations</u>	<u>ATP Drug Court</u>	<u>SFY2022 Specialized Docket Payroll Subsidy</u>	<u>ATP Drug Court 2021-2022</u>
\$ 0	\$ 0	\$ 0	\$ 2,250	\$ 0	\$ 35,000	\$ 13,614
0	0	0	0	0	0	0
0	0	0	500	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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,750</u>	<u>\$ 0</u>	<u>\$ 35,000</u>	<u>\$ 13,614</u>
\$ 0	\$ 0	\$ 13,638	\$ 0	\$ 0	\$ 0	\$ 8,155
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>13,638</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,155</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>	<u>0</u>
<u>0</u>	<u>0</u>	<u>13,638</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,155</u>
0	0	0	0	0	0	0
0	0	0	0	0	35,000	5,459
0	0	0	2,750	0	0	0
0	0	(13,638)	0	0	0	0
<u>0</u>	<u>0</u>	<u>(13,638)</u>	<u>2,750</u>	<u>0</u>	<u>35,000</u>	<u>5,459</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,750</u>	<u>\$ 0</u>	<u>\$ 35,000</u>	<u>\$ 13,614</u>

(continued)

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	JAG 2020-DJ-BX-0 501	Recreational Activity	Youth Commission Activity	Weed / Property Cleanup
Assets & Deferred Outflows of Resources				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 91,570	\$ 43,922	\$ 980
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	7,987,723
Materials and Supplies Inventory	0	0	0	0
Notes Receivable	0	0	0	0
<i>Total Assets & Deferred Outflows of Resources</i>	<u>\$ 0</u>	<u>\$ 91,570</u>	<u>\$ 43,922</u>	<u>\$ 7,988,703</u>
Liabilities & Deferred Inflows of Resources				
Liabilities:				
Accounts Payable	\$ 0	\$ 377	\$ 153	\$ 1,548
Contracts Payable	0	0	0	5,302
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	257	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>377</u>	<u>410</u>	<u>6,850</u>
Deferred Inflows of Resources				
Unavailable Revenue, Grants and Special Assessments	0	0	0	7,987,723
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,987,723</u>
Total Liabilities & Deferred Inflows of Resources	<u>0</u>	<u>377</u>	<u>410</u>	<u>7,994,573</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	91,193	43,512	0
Unassigned	0	0	0	(5,870)
Total Fund Balances	<u>0</u>	<u>91,193</u>	<u>43,512</u>	<u>(5,870)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 0</u>	<u>\$ 91,570</u>	<u>\$ 43,922</u>	<u>\$ 7,988,703</u>

<u>State Highway</u>	<u>Street Repair</u>	<u>Moving Ohio Forward Demo Program</u>	<u>DOJ-Coronavirus Emergency Supplemental Funding</u>	<u>Law Enforcement Trust</u>	<u>COPS Asset Forfeiture</u>	<u>DARE Education Program</u>
\$ 392,823	\$ 1,397,293	\$ 31,184	\$ 0	\$ 29,635	\$ 122,406	\$ 15,046
0	0	0	0	0	0	0
0	0	0	0	3,542	0	0
54,000	725,000	0	10,343	0	0	0
0	0	242,847	0	0	0	0
0	162,185	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$ 446,823</u>	<u>\$ 2,284,478</u>	<u>\$ 274,031</u>	<u>\$ 10,343</u>	<u>\$ 33,177</u>	<u>\$ 122,406</u>	<u>\$ 15,046</u>
\$ 0	\$ 81,517	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	17,187	0	0	0	0	0
0	3,554	0	0	0	0	0
0	0	0	10,327	0	0	0
0	102,258	0	10,327	0	0	0
<u>42,830</u>	<u>573,498</u>	<u>242,847</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>42,830</u>	<u>573,498</u>	<u>242,847</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>42,830</u>	<u>675,756</u>	<u>242,847</u>	<u>10,327</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	162,185	0	0	0	0	0
403,993	1,446,537	31,184	16	33,177	122,406	15,046
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>403,993</u>	<u>1,608,722</u>	<u>31,184</u>	<u>16</u>	<u>33,177</u>	<u>122,406</u>	<u>15,046</u>
<u>\$ 446,823</u>	<u>\$ 2,284,478</u>	<u>\$ 274,031</u>	<u>\$ 10,343</u>	<u>\$ 33,177</u>	<u>\$ 122,406</u>	<u>\$ 15,046</u>

(continued)

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	<u>CHIP Housing Improvement</u>	<u>CDBG-CV Grant</u>	<u>Rehab Property Sales</u>	<u>CDBG Federal Block Grant</u>
Assets & Deferred Outflows of Resources				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 213,564	\$ 0	\$ 36,835	\$ 1,325
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	59,460	9,542	0	118,314
Special Assessments	0	0	0	2,464,822
Materials and Supplies Inventory	0	0	0	0
Notes Receivable	12,837	0	0	0
<i>Total Assets & Deferred Outflows of Resources</i>	<u>\$ 285,861</u>	<u>\$ 9,542</u>	<u>\$ 36,835</u>	<u>\$ 2,584,461</u>
Liabilities & Deferred Inflows of Resources				
Liabilities:				
Accounts Payable	\$ 46,500	\$ 9,542	\$ 3,724	\$ 15,569
Contracts Payable	0	0	0	39,693
Accrued Wages	0	0	603	6,931
Intergovernmental Payable	0	0	121	860
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>46,500</u>	<u>9,542</u>	<u>4,448</u>	<u>63,053</u>
Deferred Inflows of Resources				
Unavailable Revenue, Grants and Special Assessments	0	0	0	2,464,822
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,464,822</u>
Total Liabilities & Deferred Inflows of Resources	<u>46,500</u>	<u>9,542</u>	<u>4,448</u>	<u>2,527,875</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	239,361	0	32,387	56,586
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>239,361</u>	<u>0</u>	<u>32,387</u>	<u>56,586</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 285,861</u>	<u>\$ 9,542</u>	<u>\$ 36,835</u>	<u>\$ 2,584,461</u>

<u>HUD Lead Abatement Grant</u>	<u>Land Utilization</u>	<u>Hotel/Motel Tax</u>	<u>CARES Act Provider Relief</u>	<u>2021 Firefighter Exposure to Environmental Elements</u>	<u>Aquatic Education Grant, AQ21-02105</u>	<u>2021-2022 Step Outside Grant</u>
\$ 1,898	\$ 16,471	\$ 309,232	\$ 0	\$ 0	\$ 0	\$ 500
0	0	100,296	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>\$ 1,898</u>	<u>\$ 16,471</u>	<u>\$ 409,528</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 500</u>
\$ 0	\$ 375	\$ 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>375</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>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>375</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
1,898	0	0	0	0	0	500
0	16,096	409,528	0	0	0	0
0	0	0	0	0	0	0
<u>1,898</u>	<u>16,096</u>	<u>409,528</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>
<u>\$ 1,898</u>	<u>\$ 16,471</u>	<u>\$ 409,528</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 500</u>

(continued)

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	<u>Courts Special Projects</u>	<u>Technology Grant 2021</u>	<u>Law Enforcement Training Assistance</u>	<u>ALL-LIMA- TRAFFIC, PID 90949</u>
Assets & Deferred Outflows of Resources				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,683,601	\$ 0	\$ 53,055	\$ 0
Receivables:				
Taxes	0	0	0	0
Accounts	381,218	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Notes Receivable	0	0	0	0
<i>Total Assets & Deferred Outflows of Resources</i>	<u>\$ 3,064,819</u>	<u>\$ 0</u>	<u>\$ 53,055</u>	<u>\$ 0</u>
Liabilities & Deferred Inflows of Resources				
Liabilities:				
Accounts Payable	\$ 1,597	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0	0
Accrued Wages	1,473	0	0	0
Intergovernmental Payable	(2,870)	0	0	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>200</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources				
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>200</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	3,064,619	0	53,055	0
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>3,064,619</u>	<u>0</u>	<u>53,055</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 3,064,819</u>	<u>\$ 0</u>	<u>\$ 53,055</u>	<u>\$ 0</u>

Indigent Interlock/Alcohol Monitoring	Lima Municipal Treatment Court, 2020-DC-BX-0 075	Federal Asset Forfeiture	Special Gifts / Memorials	Total Nonmajor Special Revenue Funds
\$ 120,363	\$ 0	\$ 5,779	\$ 683,127	\$ 7,074,197
0	0	0	0	100,296
24,014	0	0	0	460,607
1,991	27,534	0	0	1,006,384
0	0	0	0	10,695,392
0	0	0	0	162,185
0	0	0	0	12,837
<u>\$ 146,368</u>	<u>\$ 27,534</u>	<u>\$ 5,779</u>	<u>\$ 683,127</u>	<u>\$ 19,511,898</u>
\$ 0	\$ 4,547	\$ 0	\$ 0	\$ 187,880
0	0	0	0	44,995
0	934	0	0	28,584
0	145	0	0	3,295
0	24,111	0	0	34,438
0	29,737	0	0	299,192
0	0	0	0	11,311,720
0	0	0	0	11,311,720
0	29,737	0	0	11,610,912
0	0	0	0	162,185
146,368	0	5,779	683,127	6,835,931
0	0	0	0	924,581
0	(2,203)	0	0	(21,711)
<u>146,368</u>	<u>(2,203)</u>	<u>5,779</u>	<u>683,127</u>	<u>7,900,986</u>
<u>\$ 146,368</u>	<u>\$ 27,534</u>	<u>\$ 5,779</u>	<u>\$ 683,127</u>	<u>\$ 19,511,898</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, 2021

	Indigent Alcohol Treatment	Municipal Probation Services	Drug Enforcement / Education	Traffic / Parking Control
Revenues:				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	2	2	4
Charges for Services	0	0	0	36,976
Fines and Forfeitures	63,818	65,858	3,533	1,255
Contributions and Donations	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	0	0	0	2,234
Total Revenues	<u>63,818</u>	<u>65,860</u>	<u>3,535</u>	<u>40,469</u>
Expenditures:				
Current:				
Security of Persons and Property	123,575	114,454	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Transportation	0	0	0	55,587
General Government	0	0	0	0
Capital Outlay	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>123,575</u>	<u>114,454</u>	<u>0</u>	<u>55,587</u>
Excess of Revenues Over (Under) Expenditures	<u>(59,757)</u>	<u>(48,594)</u>	<u>3,535</u>	<u>(15,118)</u>
Other Financing Sources (Uses):				
Proceeds from the Disposition of Capital Assets	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	(59,757)	(48,594)	3,535	(15,118)
Fund Balance Beginning of Year	412,948	130,299	21,002	376,620
Fund Balance End of Year	<u>\$ 353,191</u>	<u>\$ 81,705</u>	<u>\$ 24,537</u>	<u>\$ 361,502</u>

JAG 2018-DJ-BX-0 181	Law Enforcement Diversion Grant 19-20	JAG 2019-DJ-BX-0 356	ALCAP Operations	ATP Drug Court	SFY2022 Specialized Docket Payroll Subsidy	ATP Drug Court 2021-2022
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
18,715	0	0	0	20,033	35,000	27,261
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	10,000	11	0	0
<u>18,715</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>20,044</u>	<u>35,000</u>	<u>27,261</u>
18,715	0	13,638	0	(2,796)	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	7,287	40,933	0	21,802
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>18,715</u>	<u>0</u>	<u>13,638</u>	<u>7,287</u>	<u>38,137</u>	<u>0</u>	<u>21,802</u>
<u>0</u>	<u>0</u>	<u>(13,638)</u>	<u>2,713</u>	<u>(18,093)</u>	<u>35,000</u>	<u>5,459</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>	<u>0</u>
0	0	(13,638)	2,713	(18,093)	35,000	5,459
0	0	0	37	18,093	0	0
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (13,638)</u>	<u>\$ 2,750</u>	<u>\$ 0</u>	<u>\$ 35,000</u>	<u>\$ 5,459</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, 2021*

	JAG 2020-DJ-BX-0 501	Recreational Activity	Youth Commission Activity	Weed / Property Cleanup
Revenues:				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	13,514	2	1	0
Charges for Services	0	23,987	0	403,753
Fines and Forfeitures	0	0	0	0
Contributions and Donations	0	1,143	17,000	0
Investment Income	0	0	0	0
Miscellaneous	0	0	2	0
Total Revenues	<u>13,514</u>	<u>25,132</u>	<u>17,003</u>	<u>403,753</u>
Expenditures:				
Current:				
Security of Persons and Property	13,514	0	0	0
Leisure Time Activities	0	15,988	31,820	0
Community Environment	0	0	0	406,163
Transportation	0	0	0	0
General Government	0	0	0	0
Capital Outlay	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>13,514</u>	<u>15,988</u>	<u>31,820</u>	<u>406,163</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>9,144</u>	<u>(14,817)</u>	<u>(2,410)</u>
Other Financing Sources (Uses):				
Proceeds from the Disposition of Capital Assets	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	0	9,144	(14,817)	(2,410)
Fund Balance Beginning of Year	0	82,049	58,329	(3,460)
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 91,193</u>	<u>\$ 43,512</u>	<u>\$ (5,870)</u>

State Highway	Street Repair	Moving Ohio Forward Demo Program	DOJ-Coronavirus Emergency Supplemental Funding	Law Enforcement Trust	COPS Asset Forfeiture	DARE Program
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
143,595	2,088,900	11,957	31,412	0	5,810	13,163
0	232,929	0	0	0	0	0
0	0	0	0	8,517	0	0
0	0	0	0	0	0	0
(619)	(4,009)	0	0	0	0	0
0	126,014	0	16	0	4,713	0
<u>142,976</u>	<u>2,443,834</u>	<u>11,957</u>	<u>31,428</u>	<u>8,517</u>	<u>10,523</u>	<u>13,163</u>
0	0	0	29,322	8,153	2,995	5,300
0	0	0	0	0	0	0
0	0	14,594	0	0	0	0
93,695	1,707,422	0	0	0	0	0
0	0	0	0	0	0	0
0	49,872	0	0	0	0	0
0	5,491	0	0	0	0	0
<u>93,695</u>	<u>1,762,785</u>	<u>14,594</u>	<u>29,322</u>	<u>8,153</u>	<u>2,995</u>	<u>5,300</u>
<u>49,281</u>	<u>681,049</u>	<u>(2,637)</u>	<u>2,106</u>	<u>364</u>	<u>7,528</u>	<u>7,863</u>
<u>0</u>	<u>10,045</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>10,045</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
49,281	691,094	(2,637)	2,106	364	7,528	7,863
<u>354,712</u>	<u>917,628</u>	<u>33,821</u>	<u>(2,090)</u>	<u>32,813</u>	<u>114,878</u>	<u>7,183</u>
<u>\$ 403,993</u>	<u>\$ 1,608,722</u>	<u>\$ 31,184</u>	<u>\$ 16</u>	<u>\$ 33,177</u>	<u>\$ 122,406</u>	<u>\$ 15,046</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, 2021*

	CHIP Housing Improvement	CDBG-CV Grant	Rehab Property Sales	CDBG Federal Block Grant
Revenues:				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	289,530	14,542	6	917,939
Charges for Services	0	0	0	17,357
Fines and Forfeitures	0	0	0	0
Contributions and Donations	0	0	0	0
Investment Income	349	0	0	0
Miscellaneous	0	0	28,672	401
Total Revenues	<u>289,879</u>	<u>14,542</u>	<u>28,678</u>	<u>935,697</u>
Expenditures:				
Current:				
Security of Persons and Property	0	0	0	0
Leisure Time Activities	0	0	0	0
Community Environment	291,259	14,542	67,297	911,100
Transportation	0	0	0	0
General Government	0	0	0	0
Capital Outlay	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>291,259</u>	<u>14,542</u>	<u>67,297</u>	<u>911,100</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,380)</u>	<u>0</u>	<u>(38,619)</u>	<u>24,597</u>
Other Financing Sources (Uses):				
Proceeds from the Disposition of Capital Assets	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	(1,380)	0	(38,619)	24,597
Fund Balance Beginning of Year	240,741	0	71,006	31,989
Fund Balance End of Year	<u>\$ 239,361</u>	<u>\$ 0</u>	<u>\$ 32,387</u>	<u>\$ 56,586</u>

HUD Lead Abatement Grant	Land Utilization	Hotel/Motel Tax	CARES Act Provider Relief	2021 Firefighter Exposure to Environmental Elements	Aquatic Education Grant, AQ21-02105	2021-2022 Step Outside Grant
\$ 0	\$ 0	\$ 246,442	\$ 0	\$ 0	\$ 0	\$ 0
1,898	0	0	0	1,563	0	500
0	0	0	0	0	0	0
0	16,138	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	78	0	0	0
0	0	0	0	0	10	0
<u>1,898</u>	<u>16,138</u>	<u>246,442</u>	<u>78</u>	<u>1,563</u>	<u>10</u>	<u>500</u>
0	0	0	17,865	0	0	0
0	0	0	0	0	6,100	0
0	10,947	0	0	0	0	0
0	0	0	0	0	0	0
0	0	113,865	0	0	0	0
0	0	0	0	1,563	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>10,947</u>	<u>113,865</u>	<u>17,865</u>	<u>1,563</u>	<u>6,100</u>	<u>0</u>
<u>1,898</u>	<u>5,191</u>	<u>132,577</u>	<u>(17,787)</u>	<u>0</u>	<u>(6,090)</u>	<u>500</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>	<u>0</u>
1,898	5,191	132,577	(17,787)	0	(6,090)	500
0	10,905	276,951	17,787	0	6,090	0
<u>\$ 1,898</u>	<u>\$ 16,096</u>	<u>\$ 409,528</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 500</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, 2021

	Courts Special Projects	Technology Grant 2021	Law Enforcement Training Assistance	ALL-LIMA- TRAFFIC, PID 90949
Revenues:				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	49	6,525	0	3,937
Charges for Services	0	0	0	0
Fines and Forfeitures	901,465	0	0	0
Contributions and Donations	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	310	0	0	0
Total Revenues	901,824	6,525	0	3,937
Expenditures:				
Current:				
Security of Persons and Property	0	0	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Transportation	0	0	0	0
General Government	145,968	6,525	0	0
Capital Outlay	0	0	0	3,937
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	145,968	6,525	0	3,937
Excess of Revenues Over (Under) Expenditures	755,856	0	0	0
Other Financing Sources (Uses):				
Proceeds from the Disposition of Capital Assets	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	755,856	0	0	0
Fund Balance Beginning of Year	2,308,763	0	53,055	0
Fund Balance End of Year	\$ 3,064,619	\$ 0	\$ 53,055	\$ 0

Indigent Interlock/Alcohol Monitoring	Lima Municipal Treatment Court, 2020-DC-BX- 0075	Federal Asset Forfeiture	Special Gifts / Memorials	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 246,442
0	115,789	0	0	3,761,649
0	0	0	0	715,002
51,395	0	0	0	1,111,979
0	0	0	674,676	692,819
0	0	(14)	0	(4,215)
0	3	0	0	172,386
<u>51,395</u>	<u>115,792</u>	<u>(14)</u>	<u>674,676</u>	<u>6,696,062</u>
0	0	2,076	0	346,811
0	0	0	0	53,908
0	0	0	0	1,715,902
0	0	0	0	1,856,704
0	117,995	0	5,685	460,060
0	0	0	150,257	205,629
0	0	0	0	5,491
<u>0</u>	<u>117,995</u>	<u>2,076</u>	<u>155,942</u>	<u>4,644,505</u>
<u>51,395</u>	<u>(2,203)</u>	<u>(2,090)</u>	<u>518,734</u>	<u>2,051,557</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,045</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,045</u>
51,395	(2,203)	(2,090)	518,734	2,061,602
94,973	0	7,869	164,393	5,839,384
<u>\$ 146,368</u>	<u>\$ (2,203)</u>	<u>\$ 5,779</u>	<u>\$ 683,127</u>	<u>\$ 7,900,986</u>

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	Legal Research / Computer Fund	Court Computerization	Jackson St & Findlay Intersection Alignment
Assets & Deferred Outflows of Resources			
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 53,915	\$ 251,663	\$ 0
Receivables:			
Accounts	24,053	79,724	0
Intergovernmental	0	0	0
Prepaid Items	7,416	5,681	0
<i>Total Assets & Deferred Outflows of Resources</i>	<u>\$ 85,384</u>	<u>\$ 337,068</u>	<u>\$ 0</u>
Liabilities & Deferred Inflows of Resources			
Liabilities:			
Accounts Payable	\$ 1,301	\$ 7,726	\$ 0
Contracts Payable	0	0	0
Intergovernmental Payable	0	128	0
Due to Other Funds	0	0	0
Advances from Other Funds	0	0	0
<i>Total Liabilities</i>	<u>1,301</u>	<u>7,854</u>	<u>0</u>
Total Liabilities & Deferred Inflows of Resources	<u>1,301</u>	<u>7,854</u>	<u>0</u>
Fund Balances			
Nonspendable	7,416	5,681	0
Restricted	76,667	323,533	0
Committed	0	0	0
Unassigned	0	0	0
Total Fund Balances	<u>84,083</u>	<u>329,214</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 85,384</u>	<u>\$ 337,068</u>	<u>\$ 0</u>

<u>Hospital Intersection Improvements</u>	<u>Special Assessments</u>	<u>ALL-Lima Hospital / Education Corridor</u>	<u>State Issue II</u>	<u>ALL-Lima RRGS</u>	<u>Fire Vehicles</u>
\$ 0	\$ 357,991	\$ 0	\$ 0	\$ 0	\$ 4,835
0	0	0	0	0	0
0	0	130,000	8,580	96,566	0
0	0	0	0	0	0
<u>\$ 0</u>	<u>\$ 357,991</u>	<u>\$ 130,000</u>	<u>\$ 8,580</u>	<u>\$ 96,566</u>	<u>\$ 4,835</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	8,580	96,566	0
0	0	0	0	0	0
0	137,650	0	0	0	0
0	0	130,000	0	0	0
<u>0</u>	<u>137,650</u>	<u>130,000</u>	<u>8,580</u>	<u>96,566</u>	<u>0</u>
<u>0</u>	<u>137,650</u>	<u>130,000</u>	<u>8,580</u>	<u>96,566</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	4,835
0	220,341	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>220,341</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,835</u>
<u>\$ 0</u>	<u>\$ 357,991</u>	<u>\$ 130,000</u>	<u>\$ 8,580</u>	<u>\$ 96,566</u>	<u>\$ 4,835</u>

(continued)

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	<u>Central Service Roof</u>	<u>Police Cruisers and Equipment</u>	<u>Note Issue, Government Projects</u>
Assets & Deferred Outflows of Resources			
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 14,804	\$ 4,696	\$ 259,658
Receivables:			
Accounts	0	0	0
Intergovernmental	0	0	0
Prepaid Items	0	0	0
<i>Total Assets & Deferred Outflows of Resources</i>	<u>\$ 14,804</u>	<u>\$ 4,696</u>	<u>\$ 259,658</u>
Liabilities & Deferred Inflows of Resources			
Liabilities:			
Accounts Payable	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0
Intergovernmental 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>
Fund Balances			
Nonspendable	0	0	0
Restricted	14,804	4,696	259,658
Committed	0	0	0
Unassigned	0	0	0
Total Fund Balances	<u>14,804</u>	<u>4,696</u>	<u>259,658</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 14,804</u>	<u>\$ 4,696</u>	<u>\$ 259,658</u>

2015 Note Issue, Government Projects	2021 Cooperative Park Improvement	Land & Water Conservation - Faurot Park Bearpit	ODNR-ALLE-00 3C Schoonover Lake Dam Restoration	2017 Land & Water Conservation Fund-Schoonover Park	Johnny Appleseed 2019 Cooperative Park Improvement Grant
\$ 34,077	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 34,077</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 25,000</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
0	0	123,000	0	0	0
<u>0</u>	<u>0</u>	<u>123,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>123,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
34,077	0	0	0	0	25,000
0	0	0	0	0	0
0	0	(123,000)	0	0	0
<u>34,077</u>	<u>0</u>	<u>(123,000)</u>	<u>0</u>	<u>0</u>	<u>25,000</u>
<u>\$ 34,077</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 25,000</u>

(continued)

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	2018 Bond-Schoonover Lake Dam	2018 Bond-Hall of Justice Renovation	2018 Bond-Street Department Vehicles
Assets & Deferred Outflows of Resources			
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 6,783	\$ 79,726	\$ 22,566
Receivables:			
Accounts	0	0	0
Intergovernmental	0	0	0
Prepaid Items	0	0	0
<i>Total Assets & Deferred Outflows of Resources</i>	<u>\$ 6,783</u>	<u>\$ 79,726</u>	<u>\$ 22,566</u>
Liabilities & Deferred Inflows of Resources			
Liabilities:			
Accounts Payable	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0
Intergovernmental 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>
Fund Balances			
Nonspendable	0	0	0
Restricted	6,783	79,726	22,566
Committed	0	0	0
Unassigned	0	0	0
Total Fund Balances	<u>6,783</u>	<u>79,726</u>	<u>22,566</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 6,783</u>	<u>\$ 79,726</u>	<u>\$ 22,566</u>

ODNR Natureworks Grant - Lincoln Park	Lima Memorial Hospital Grant - Lincoln Park	Ford Grant - Lincoln Park	Total Nonmajor Capital Projects Funds
\$ 0	\$ 19,569	\$ 0	\$ 1,135,283
0	0	0	103,777
0	0	0	235,146
0	0	0	13,097
<u>\$ 0</u>	<u>\$ 19,569</u>	<u>\$ 0</u>	<u>\$ 1,487,303</u>
\$ 0	\$ 0	\$ 0	\$ 9,027
0	0	0	105,146
0	0	0	128
0	0	0	137,650
0	0	0	253,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>504,951</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>504,951</u>
0	0	0	13,097
0	19,569	0	871,914
0	0	0	220,341
0	0	0	(123,000)
<u>0</u>	<u>19,569</u>	<u>0</u>	<u>982,352</u>
<u>\$ 0</u>	<u>\$ 19,569</u>	<u>\$ 0</u>	<u>\$ 1,487,303</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, 2021

	Legal Research / Computer Fund	Court Computerization	Jackson St & Findlay Intersection Alignment
Revenues:			
Intergovernmental	\$ 0	\$ 6	\$ 231,578
Fines and Forfeitures	55,754	185,005	0
Special Assessments	0	0	0
Contributions and Donations	0	0	0
Investment Income	0	0	0
Miscellaneous	6	13	0
Total Revenues	<u>55,760</u>	<u>185,024</u>	<u>231,578</u>
Expenditures:			
Current:			
Capital Outlay	59,124	198,024	231,578
Debt Service:			
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>59,124</u>	<u>198,024</u>	<u>231,578</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,364)</u>	<u>(13,000)</u>	<u>0</u>
Other Financing Sources (Uses):			
Transfers-In	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(3,364)	(13,000)	0
Fund Balance Beginning of Year	<u>87,447</u>	<u>342,214</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 84,083</u>	<u>\$ 329,214</u>	<u>\$ 0</u>

Hospital Intersection Improvements	Special Assessments	ALL-Lima Hospital / Education Corridor	State Issue II	ALL-Lima RRGS	Fire Vehicles
\$ 145,128	\$ 0	\$ 130,000	\$ 749,072	\$ 540,412	\$ 0
0	0	0	0	0	0
0	18,762	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>145,128</u>	<u>18,762</u>	<u>130,000</u>	<u>749,072</u>	<u>540,412</u>	<u>0</u>
145,128	40,841	130,000	749,072	115,745	0
0	2,166	0	0	0	0
<u>145,128</u>	<u>43,007</u>	<u>130,000</u>	<u>749,072</u>	<u>115,745</u>	<u>0</u>
<u>0</u>	<u>(24,245)</u>	<u>0</u>	<u>0</u>	<u>424,667</u>	<u>0</u>
<u>0</u>	<u>48,860</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>48,860</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	24,615	0	0	424,667	0
0	195,726	0	0	(424,667)	4,835
<u>\$ 0</u>	<u>\$ 220,341</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, 2021*

	<u>Central Service Roof</u>	<u>Police Cruisers and Equipment</u>	<u>Note Issue, Government Projects</u>
Revenues:			
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	26
Miscellaneous	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>26</u>
Expenditures:			
Current:			
Capital Outlay	0	0	0
Debt Service:			
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>26</u>
Other Financing Sources (Uses):			
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	26
Fund Balance Beginning of Year	<u>14,804</u>	<u>4,696</u>	<u>259,632</u>
Fund Balance End of Year	<u>\$ 14,804</u>	<u>\$ 4,696</u>	<u>\$ 259,658</u>

2015 Note Issue, Government Projects	2021 Cooperative Park Improvement	Land & Water Conservation - Faurot Park Bearpit	ODNR-ALLE- 003C Schoonover Lake Dam Restoration	2017 Land & Water Conservation Fund- Schoonover Park	Johnny Appleseed 2019 Cooperative Park Improvement Grant
\$ 0	\$ 32,000	\$ 0	\$ 0	\$ 17,649	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
3	0	0	0	0	0
0	0	0	0	0	0
<u>3</u>	<u>32,000</u>	<u>0</u>	<u>0</u>	<u>17,649</u>	<u>0</u>
0	32,000	123,000	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>32,000</u>	<u>123,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
3	0	(123,000)	0	17,649	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>
3	0	(123,000)	0	17,649	0
34,074	0	0	0	(17,649)	25,000
<u>\$ 34,077</u>	<u>\$ 0</u>	<u>\$ (123,000)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 25,000</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, 2021*

	2018 Bond- Schoonover Lake Dam	2018 Bond- Hall of Justice Renovation	2018 Bond- Street Department Vehicles
Revenues:			
Intergovernmental	\$ 0	\$ 0	\$ 0
Fines and Forfeitures	0	0	0
Special Assessments	0	0	0
Contributions and Donations	0	0	0
Investment Income	4	44	13
Miscellaneous	0	0	0
Total Revenues	<u>4</u>	<u>44</u>	<u>13</u>
Expenditures:			
Current:			
Capital Outlay	0	3,437	0
Debt Service:			
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>0</u>	<u>3,437</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>4</u>	<u>(3,393)</u>	<u>13</u>
Other Financing Sources (Uses):			
Transfers-In	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	4	(3,393)	13
Fund Balance Beginning of Year	<u>6,779</u>	<u>83,119</u>	<u>22,553</u>
Fund Balance End of Year	<u><u>\$ 6,783</u></u>	<u><u>\$ 79,726</u></u>	<u><u>\$ 22,566</u></u>

ODNR Natureworks Grant - Lincoln Park	Lima Memorial Hospital Grant - Lincoln Park	Ford Grant - Lincoln Park	Total Nonmajor Capital Projects Funds
\$ 0	\$ 0	\$ 0	\$ 1,845,845
0	0	0	240,759
0	0	0	18,762
0	0	40,000	40,000
0	0	0	90
0	0	0	19
<u>0</u>	<u>0</u>	<u>40,000</u>	<u>2,145,475</u>
0	0	0	1,827,949
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,166</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,830,115</u>
<u>0</u>	<u>0</u>	<u>40,000</u>	<u>315,360</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>48,860</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>48,860</u>
0	0	40,000	364,220
<u>0</u>	<u>19,569</u>	<u>(40,000)</u>	<u>618,132</u>
<u>\$ 0</u>	<u>\$ 19,569</u>	<u>\$ 0</u>	<u>\$ 982,352</u>

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Fund
December 31, 2021

	<u>General Debt Service</u>	<u>Special Assessment Debt Service</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets & Deferred Outflows of Resources			
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 157,333	\$ 5,001	\$ 162,334
Receivables:			
Special Assessments	0	604,952	604,952
Accrued Interest	459	0	459
Due From Other Funds	137,650	0	137,650
Restricted assets:			
<i>Total Assets & Deferred Outflows of Resources</i>	<u>\$ 295,442</u>	<u>\$ 609,953</u>	<u>\$ 905,395</u>
Liabilities & Deferred Inflows of Resources			
Liabilities:			
<i>Total Liabilities</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Deferred Inflows of Resources			
Unavailable Revenue, Grants and Special Assessments	<u>0</u>	<u>604,952</u>	<u>604,952</u>
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>604,952</u>	<u>604,952</u>
Total Liabilities & Deferred Inflows of Resources	<u>0</u>	<u>604,952</u>	<u>604,952</u>
Fund Balances			
Assigned	295,442	5,001	300,443
Total Fund Balances	<u>295,442</u>	<u>5,001</u>	<u>300,443</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 295,442</u>	<u>\$ 609,953</u>	<u>\$ 905,395</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, 2021

	General Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Revenues:			
Intergovernmental	\$ 3,780	\$ 0	\$ 3,780
Special Assessments	0	64,496	64,496
Investment Income	6,729	0	6,729
Total Revenues	<u>10,509</u>	<u>64,496</u>	<u>75,005</u>
Expenditures:			
Debt Service:			
Principal Retirement	788,750	0	788,750
Interest and Fiscal Charges	<u>218,190</u>	<u>6,216</u>	<u>224,406</u>
Total Expenditures	<u>1,006,940</u>	<u>6,216</u>	<u>1,013,156</u>
Excess of Revenues Over (Under) Expenditures	<u>(996,431)</u>	<u>58,280</u>	<u>(938,151)</u>
Other Financing Sources (Uses):			
Transfers-In	1,006,944	110,758	1,117,702
Transfers-Out	0	(48,860)	(48,860)
Total Other Financing Sources (Uses)	<u>1,006,944</u>	<u>61,898</u>	<u>1,068,842</u>
Net Change in Fund Balance	10,513	120,178	130,691
Fund Balance Beginning of Year	<u>284,929</u>	<u>(115,177)</u>	<u>169,752</u>
Fund Balance End of Year	<u>\$ 295,442</u>	<u>\$ 5,001</u>	<u>\$ 300,443</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, 2021

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Property Taxes	\$ 1,131,300	\$ 1,110,402	\$ (20,898)
Municipal Income Tax	19,300,000	20,402,153	1,102,153
Intergovernmental	1,167,100	1,465,195	298,095
Charges for Services	10,199,000	10,514,099	315,099
Fees, Licenses and Permits	777,500	926,047	148,547
Fines and Forfeitures	1,020,000	1,282,400	262,400
Investment Income	480,000	126,615	(353,385)
Miscellaneous	152,500	64,047	(88,453)
Total Revenues	34,227,400	35,890,958	1,663,558
Expenditures:			
<i>General Government:</i>			
Council			
Personal Services	159,886	159,576	310
Fringes	47,147	44,017	3,130
Other Expenditures	15,750	14,879	871
Total Council	222,783	218,472	4,311
Public Works			
Personal Services	262,741	259,957	2,784
Fringes	112,277	109,556	2,721
Other	40,222	39,826	396
Total Public Works	415,240	409,339	5,901
Mayor's Office			
Personal Services	229,900	227,350	2,550
Fringes	76,763	73,321	3,442
Other Expenditures	50,081	48,128	1,953
Capital Outlay	2,100	2,033	67
Total Mayor's Office	358,844	350,832	8,012
Auditor's Office			
Personal Services	430,051	415,836	14,215
Fringes	159,927	152,233	7,694
Other Expenditures	28,169	25,368	2,801
Total Auditor's Office	618,147	593,437	24,710

(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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Finance			
Personal Services	192,760	191,469	1,291
Fringes	39,033	37,574	1,459
Other Expenditures	6,270	5,354	916
Total Finance	<u>238,063</u>	<u>234,397</u>	<u>3,666</u>
Law Director			
Personal Services	726,779	718,539	8,240
Fringes	313,829	305,171	8,658
Other Expenditures	178,432	171,597	6,835
Total Law Director	<u>1,219,040</u>	<u>1,195,307</u>	<u>23,733</u>
Court Judges			
Personal Services	1,198,728	1,152,172	46,556
Fringes	431,707	426,727	4,980
Other Expenditures	86,677	85,315	1,362
Total Court Judges	<u>1,717,112</u>	<u>1,664,214</u>	<u>52,898</u>
Human Resources			
Salaries	143,820	142,602	1,218
Fringes	62,842	61,441	1,401
Other Expenditures	18,766	17,956	810
Total Human Resources	<u>225,428</u>	<u>221,999</u>	<u>3,429</u>
Civil Service			
Personal Services	37,000	37,000	0
Fringes	13,799	13,216	583
Other Expenditures	62,841	61,714	1,127
Total Civil Service	<u>113,640</u>	<u>111,930</u>	<u>1,710</u>
Taxation			
Personal Services	315,581	312,812	2,769
Fringes	116,065	115,425	640
Other Expenditures	986,621	967,116	19,505
Total Taxation	<u>1,418,267</u>	<u>1,395,353</u>	<u>22,914</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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Clerk of Court			
Personal Services	846,031	832,230	13,801
Fringes	414,585	409,191	5,394
Other Expenditures	108,596	91,589	17,007
Total Clerk of Court	<u>1,369,212</u>	<u>1,333,010</u>	<u>36,202</u>
Engineering			
Personal Services	226,689	221,414	5,275
Fringes	74,398	72,011	2,387
Other Expenditures	1,675,800	1,662,425	13,375
Capital Outlay	16,000	15,684	316
Total Engineering	<u>1,992,887</u>	<u>1,971,534</u>	<u>21,353</u>
Hall of Justice			
Fringes	0	(65)	65
Other Expenditures	278,192	255,595	22,597
Capital Outlay	5,000	0	5,000
Total Hall of Justice	<u>283,192</u>	<u>255,530</u>	<u>27,662</u>
Municipal Center			
Fringes	0	(65)	65
Other Expenditures	169,728	141,570	28,158
Total Municipal Center	<u>169,728</u>	<u>141,505</u>	<u>28,223</u>
Miscellaneous			
Auditor-Treasurer Fees	21,000	20,327	673
Treasurer-Pros Fees	9,500	9,393	107
County Health Board	326,463	326,463	0
Advertise Land	500	54	446
City Land Bank	1,000	325	675
Computer Maintenance/Support	162,054	156,710	5,344
Professional Services	364,433	346,884	17,549
Real Estate Taxes	69,000	68,352	648
Legal Advertising	15,000	14,924	76
General Refunds	6,000	4,609	1,391

(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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Miscellaneous (continued)			
General Insurance	149,500	146,603	2,897
Recodification	3,000	2,957	43
Contingency	217,900	204,825	13,075
Computer Software Maintenance	20,973	20,973	0
Bank Fees	25,000	21,707	3,293
VOIP Phone System	30,000	28,546	1,454
Audit Exam Fees	29,089	28,862	227
Interest Expense	5,500	3,400	2,100
Liability Reserve	91,100	91,010	90
Civic Center	100,000	100,000	0
Network Operation/Maintenance	16,809	14,694	2,115
General Collection Fees	2,750	550	2,200
Allen Economic Development Group	14,980	14,980	0
Tax Abatement Refunds	1,000	0	1,000
Downtown Lima, Inc.	35,000	35,000	0
Rhodes State	21,532	21,532	0
Capital Reserve	42,624	15,306	27,318
Total Miscellaneous	<u>1,781,707</u>	<u>1,698,986</u>	<u>82,721</u>
Total General Government	<u>12,143,290</u>	<u>11,795,845</u>	<u>347,445</u>
<i>Security of Persons and Property</i>			
Police Department			
Personal Services	6,183,835	6,031,063	152,772
Fringes	2,710,534	2,647,917	62,617
Other Expenditures	712,101	709,454	2,647
Capital Outlay	625,750	625,633	117
Total Police Department	<u>10,232,220</u>	<u>10,014,067</u>	<u>218,153</u>
Fire Department			
Personal Services	5,493,119	5,434,619	58,500
Fringes	2,668,247	2,598,426	69,821
Other Expenditures	701,836	672,915	28,921
Capital Outlay	759,239	747,195	12,044
Total Fire Department	<u>9,622,441</u>	<u>9,453,155</u>	<u>169,286</u>
Total Security of Persons and Property	<u>19,854,661</u>	<u>19,467,222</u>	<u>387,439</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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<i>Leisure Time Activities</i>			
Recreation Department			
Personal Services	163,934	152,449	11,485
Fringes	43,952	42,188	1,764
Other Expenditures	56,368	53,496	2,872
Total Recreation Department	<u>264,254</u>	<u>248,133</u>	<u>16,121</u>
Parks Department			
Personal Services	571,899	568,661	3,238
Fringes	246,361	245,566	795
Other Expenditures	316,788	306,814	9,974
Capital Outlay	846,677	846,175	502
Total Parks Department	<u>1,981,725</u>	<u>1,967,216</u>	<u>14,509</u>
Schoonover Pool			
Fringes	0	(691)	691
Other Expenditures	2,771	1,973	798
Total Schoonover Pool	<u>2,771</u>	<u>1,282</u>	<u>1,489</u>
Total Leisure Time Activities	<u>2,248,750</u>	<u>2,216,631</u>	<u>32,119</u>
<i>Community Environment</i>			
Community Development			
Personal Services	263,748	261,572	2,176
Fringes	101,638	100,113	1,525
Other Expenditures	47,854	47,275	579
Capital Outlay	20,005	20,005	0
Total Community Development Department	<u>433,245</u>	<u>428,965</u>	<u>4,280</u>
Building and Zoning			
Personal Services	491,936	488,061	3,875
Fringes	178,764	176,692	2,072
Other Expenditures	159,887	155,254	4,633
Capital Outlay	40,013	40,013	0
Total Building and Zoning Department	<u>870,600</u>	<u>860,020</u>	<u>10,580</u>
Miscellaneous			
Indigent Burials	28,700	25,250	3,450
Total Miscellaneous	<u>28,700</u>	<u>25,250</u>	<u>3,450</u>
Total Community Environment	<u>1,332,545</u>	<u>1,314,235</u>	<u>18,310</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<i>Transportation</i>			
Streets Department			
Personal Services	380,322	374,383	5,939
Fringes	164,869	159,637	5,232
Other Expenditures	492,193	483,673	8,520
Capital Outlay	267,476	267,470	6
Total Streets Department	<u>1,304,860</u>	<u>1,285,163</u>	<u>19,697</u>
Miscellaneous			
Streetscape Maintenance	5,000	4,753	247
Street Lighting	335,000	324,305	10,695
Total Miscellaneous	<u>340,000</u>	<u>329,058</u>	<u>10,942</u>
Total Transportation	<u>1,644,860</u>	<u>1,614,221</u>	<u>30,639</u>
Total Expenditures	<u>37,224,106</u>	<u>36,408,154</u>	<u>815,952</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,996,706)</u>	<u>(517,196)</u>	<u>2,479,510</u>
Other Financing Sources (Uses):			
Proceeds from the Disposition of Capital Assets	10,000	3,898	(6,102)
Transfers-Out	(1,117,728)	(1,117,702)	26
Advances In	0	291,491	291,491
Advances Out	(502,440)	(320,683)	181,757
Total Other Financing Sources (Uses)	<u>(1,610,168)</u>	<u>(1,142,996)</u>	<u>467,172</u>
Net Change in Fund Balance	(4,606,874)	(1,660,192)	2,946,682
Fund Balance Beginning of Year	10,979,226	10,979,226	0
Prior Year Encumbrances Appropriated	615,977	615,977	0
Fund Balance End of Year	<u>\$ 6,988,329</u>	<u>\$ 9,935,011</u>	<u>\$ 2,946,682</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Miscellaneous	\$ 6,000	\$ 186,458	\$ 180,458
Total Revenues	<u>6,000</u>	<u>186,458</u>	<u>180,458</u>
Expenditures:			
Current:			
General Government			
Other	77,900	73,406	4,494
Total Expenditures	<u>77,900</u>	<u>73,406</u>	<u>4,494</u>
Net Change in Fund Balance	(71,900)	113,052	184,952
Fund Balance Beginning of Year	416,321	416,321	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 344,421</u>	<u>\$ 529,373</u>	<u>\$ 184,952</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 0	\$ 5,644	\$ 5,644
Total Revenues	<u>0</u>	<u>5,644</u>	<u>5,644</u>
Expenditures:			
Current:			
General Government			
Other	21,826	5,644	16,182
Total Expenditures	<u>21,826</u>	<u>5,644</u>	<u>16,182</u>
Net Change in Fund Balance	(21,826)	0	21,826
Fund Balance Beginning of Year	39,607	39,607	0
Prior Year Encumbrances Appropriated	<u>1,826</u>	<u>1,826</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 19,607</u>	<u>\$ 41,433</u>	<u>\$ 21,826</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Contributions and Donations	\$ 0	\$ 1,030	\$ 1,030
Miscellaneous	0	2	2
Total Revenues	<u>0</u>	<u>1,032</u>	<u>1,032</u>
Expenditures:			
Current:			
Capital Outlay	<u>3,659</u>	<u>322</u>	<u>3,337</u>
Total Expenditures	<u>3,659</u>	<u>322</u>	<u>3,337</u>
Net Change in Fund Balance	(3,659)	710	4,369
Fund Balance Beginning of Year	2,061	2,061	0
Prior Year Encumbrances Appropriated	<u>2,293</u>	<u>2,293</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 695</u>	<u>\$ 5,064</u>	<u>\$ 4,369</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Miscellaneous	\$ 180,000	\$ 116,347	\$ (63,653)
Total Revenues	<u>180,000</u>	<u>116,347</u>	<u>(63,653)</u>
Expenditures:			
Current:			
General Government			
Other	<u>186,800</u>	<u>116,969</u>	<u>69,831</u>
Total Expenditures	<u>186,800</u>	<u>116,969</u>	<u>69,831</u>
Net Change in Fund Balance	(6,800)	(622)	6,178
Fund Balance Beginning of Year	140,896	140,896	0
Prior Year Encumbrances Appropriated	<u>6,800</u>	<u>6,800</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 140,896</u>	<u>\$ 147,074</u>	<u>\$ 6,178</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Miscellaneous	\$ 100,000	\$ 148,455	\$ 48,455
Total Revenues	<u>100,000</u>	<u>148,455</u>	<u>48,455</u>
Expenditures:			
Current:			
General Government			
Other	<u>202,717</u>	<u>202,717</u>	<u>0</u>
Total Expenditures	<u>202,717</u>	<u>202,717</u>	<u>0</u>
Net Change in Fund Balance	(102,717)	(54,262)	48,455
Fund Balance Beginning of Year	393,666	393,666	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 290,949</u>	<u>\$ 339,404</u>	<u>\$ 48,455</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 50,000	\$ 64,382	\$ 14,382
Total Revenues	<u>50,000</u>	<u>64,382</u>	<u>14,382</u>
Expenditures:			
Current:			
Security of Persons and Property			
Other	157,000	127,161	29,839
Total Expenditures	<u>157,000</u>	<u>127,161</u>	<u>29,839</u>
Net Change in Fund Balance	(107,000)	(62,779)	44,221
Fund Balance Beginning of Year	395,381	395,381	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 288,381</u>	<u>\$ 332,602</u>	<u>\$ 44,221</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 0	\$ 2	\$ 2
Fines and Forfeitures	100,000	60,361	(39,639)
Total Revenues	<u>100,000</u>	<u>60,363</u>	<u>(39,637)</u>
Expenditures:			
Current:			
Security of Persons and Property			
Personal Services	77,009	75,671	1,338
Fringes	36,035	36,035	0
Other	3,500	2,026	1,474
Total Expenditures	<u>116,544</u>	<u>113,732</u>	<u>2,812</u>
Net Change in Fund Balance	(16,544)	(53,369)	(36,825)
Fund Balance Beginning of Year	103,984	103,984	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 87,440</u></u>	<u><u>\$ 50,615</u></u>	<u><u>\$ (36,825)</u></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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 0	\$ 2	\$ 2
Fines and Forfeitures	<u>0</u>	<u>3,296</u>	<u>3,296</u>
Total Revenues	<u>0</u>	<u>3,298</u>	<u>3,298</u>
Net Change in Fund Balance	0	3,298	3,298
Fund Balance Beginning of Year	19,307	19,307	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 19,307</u>	<u>\$ 22,605</u>	<u>\$ 3,298</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 0	\$ 4	\$ 4
Charges for Services	31,000	36,976	5,976
Fines and Forfeitures	25,000	870	(24,130)
Miscellaneous	0	2,234	2,234
Total Revenues	<u>56,000</u>	<u>40,084</u>	<u>(15,916)</u>
Expenditures:			
Current:			
Transportation			
Fringes	0	(86)	86
Other	79,148	75,927	3,221
Total Expenditures	<u>79,148</u>	<u>75,841</u>	<u>3,307</u>
Net Change in Fund Balance	(23,148)	(35,757)	(12,609)
Fund Balance Beginning of Year	353,610	353,610	0
Prior Year Encumbrances Appropriated	<u>23,148</u>	<u>23,148</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 353,610</u>	<u>\$ 341,001</u>	<u>\$ (12,609)</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 19,533	\$ 19,123	\$ (410)
Total Revenues	<u>19,533</u>	<u>19,123</u>	<u>(410)</u>
Expenditures:			
Current:			
Security of Persons and Property			
Other	19,533	18,713	820
Total Expenditures	<u>19,533</u>	<u>18,713</u>	<u>820</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>410</u>	<u>410</u>
Other Financing Sources (Uses):			
Advances Out	0	(410)	(410)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(410)</u>	<u>(410)</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
 Law Enforcement Diversion Grant 19-20 Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 40,154	\$ 0	\$ (40,154)
Total Revenues	<u>40,154</u>	<u>0</u>	<u>(40,154)</u>
Expenditures:			
Current:			
Security of Persons and Property			
Personal Services	40,154	0	40,154
Total Expenditures	<u>40,154</u>	<u>0</u>	<u>40,154</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 2019-DJ-BX-0356 Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 31,351	\$ 0	\$ (31,351)
Total Revenues	<u>31,351</u>	<u>0</u>	<u>(31,351)</u>
Expenditures:			
Security of Persons and Property			
Other	31,351	17,713	13,638
Total Expenditures	<u>31,351</u>	<u>17,713</u>	<u>13,638</u>
Net Change in Fund Balance	0	(17,713)	(17,713)
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>\$ (17,713)</u>	<u>\$ (17,713)</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Miscellaneous	\$ 7,500	\$ 9,500	\$ 2,000
Total Revenues	<u>7,500</u>	<u>9,500</u>	<u>2,000</u>
Expenditures:			
Current:			
General Government			
Other	7,500	7,287	213
Total Expenditures	<u>7,500</u>	<u>7,287</u>	<u>213</u>
Net Change in Fund Balance	0	2,213	2,213
Fund Balance Beginning of Year	37	37	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 37</u>	<u>\$ 2,250</u>	<u>\$ 2,213</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 ATP Drug Court Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 20,045	\$ 20,033	\$ (12)
Miscellaneous	0	11	11
Total Revenues	<u>20,045</u>	<u>20,044</u>	<u>(1)</u>
Expenditures:			
General Government			
Personal Services	8,637	8,637	0
Other	32,296	32,296	0
Total Expenditures	<u>40,933</u>	<u>40,933</u>	<u>0</u>
Net Change in Fund Balance	(20,888)	(20,889)	(1)
Fund Balance Beginning of Year	20,889	20,889	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
 SFY2022 Specialized Docket Payroll Subsidy
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 0	\$ 35,000	\$ 35,000
Total Revenues	<u>0</u>	<u>35,000</u>	<u>35,000</u>
 Net Change in Fund Balance	 0	 35,000	 35,000
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>\$ 0</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 ATP Drug Court 2021-2022 Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 40,000	\$ 27,261	\$ (12,739)
Total Revenues	<u>40,000</u>	<u>27,261</u>	<u>(12,739)</u>
Expenditures:			
Current:			
General Government			
Other	40,000	19,717	20,283
Total Expenditures	<u>40,000</u>	<u>19,717</u>	<u>20,283</u>
Net Change in Fund Balance	0	7,544	7,544
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>\$ 7,544</u>	<u>\$ 7,544</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 JAG 2020-DJ-BX-0501 Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 25,264	\$ 13,514	\$ (11,750)
Total Revenues	<u>25,264</u>	<u>13,514</u>	<u>(11,750)</u>
Expenditures:			
Security of Persons and Property			
Other	25,264	13,514	11,750
Total Expenditures	<u>25,264</u>	<u>13,514</u>	<u>11,750</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	(13,514)	(13,514)	0
Prior Year Encumbrances Appropriated	<u>13,514</u>	<u>13,514</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
 Recreational Activity Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 0	\$ 2	\$ 2
Charges for Services	12,800	23,987	11,187
Contributions and Donations	2,500	1,143	(1,357)
Miscellaneous	400	0	(400)
Total Revenues	<u>15,700</u>	<u>25,132</u>	<u>9,432</u>
Expenditures:			
Current:			
Leisure Time Activities			
Personal Services	12,000	0	12,000
Fringes	2,165	0	2,165
Other	33,585	16,052	17,533
Total Expenditures	<u>47,750</u>	<u>16,052</u>	<u>31,698</u>
Net Change in Fund Balance	(32,050)	9,080	41,130
Fund Balance Beginning of Year	82,488	82,488	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 50,438</u>	<u>\$ 91,568</u>	<u>\$ 41,130</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 0	\$ 1	\$ 1
Contributions and Donations	111,000	17,000	(94,000)
Miscellaneous	0	2	2
Total Revenues	<u>111,000</u>	<u>17,003</u>	<u>(93,997)</u>
Expenditures:			
Current:			
Leisure Time Activities			
Personal Services	28,000	26,592	1,408
Fringes	5,000	4,420	580
Other	41,130	1,417	39,713
Total Expenditures	<u>74,130</u>	<u>32,429</u>	<u>41,701</u>
Net Change in Fund Balance	36,870	(15,426)	(52,296)
Fund Balance Beginning of Year	58,898	58,898	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 95,768</u>	<u>\$ 43,472</u>	<u>\$ (52,296)</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Charges for Services	\$ 405,500	\$ 403,753	\$ (1,747)
Total Revenues	<u>405,500</u>	<u>403,753</u>	<u>(1,747)</u>
Expenditures:			
Current:			
Community Environment			
Other	411,649	410,923	726
Total Expenditures	<u>411,649</u>	<u>410,923</u>	<u>726</u>
Net Change in Fund Balance	(6,149)	(7,170)	(1,021)
Fund Balance Beginning of Year	4,124	4,124	0
Prior Year Encumbrances Appropriated	<u>2,149</u>	<u>2,149</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 124</u>	<u>\$ (897)</u>	<u>\$ (1,021)</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 122,000	\$ 142,536	\$ 20,536
Investment Income	1,200	1,387	187
Total Revenues	<u>123,200</u>	<u>143,923</u>	<u>20,723</u>
Expenditures:			
Current:			
Transportation			
Other	100,000	93,695	6,305
Total Expenditures	<u>100,000</u>	<u>93,695</u>	<u>6,305</u>
Net Change in Fund Balance	23,200	50,228	27,028
Fund Balance Beginning of Year	345,157	345,157	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 368,357</u>	<u>\$ 395,385</u>	<u>\$ 27,028</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, 2021*

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	\$ 1,902,000	\$ 2,081,774	\$ 179,774
Charges for Services	163,000	233,648	70,648
Investment Income	0	3,911	3,911
Miscellaneous	394,332	126,014	(268,318)
Total Revenues	<u>2,459,332</u>	<u>2,445,347</u>	<u>(13,985)</u>
Expenditures:			
Current:			
Transportation			
Personal Services	979,271	852,282	126,989
Fringes	448,214	370,730	77,484
Other	997,958	811,942	186,016
Capital Outlay	532,653	532,561	92
Interest and Fiscal Charges	0	5,491	(5,491)
Total Expenditures	<u>2,958,096</u>	<u>2,573,006</u>	<u>385,090</u>
Excess of Revenues Over (Under) Expenditures	<u>(498,764)</u>	<u>(127,659)</u>	<u>371,105</u>
Other Financing Sources (Uses):			
Proceeds from the Disposition of Capital Assets	0	10,045	10,045
Total Other Financing Sources (Uses)	<u>0</u>	<u>10,045</u>	<u>10,045</u>
Net Change in Fund Balance	(498,764)	(117,614)	381,150
Fund Balance Beginning of Year	641,633	641,633	0
Prior Year Encumbrances Appropriated	167,310	167,310	0
Fund Balance End of Year	<u>\$ 310,179</u>	<u>\$ 691,329</u>	<u>\$ 381,150</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 0	\$ 11,957	\$ 11,957
Total Revenues	<u>0</u>	<u>11,957</u>	<u>11,957</u>
Expenditures:			
Current:			
Community Environment			
Other	31,474	14,594	16,880
Total Expenditures	<u>31,474</u>	<u>14,594</u>	<u>16,880</u>
Net Change in Fund Balance	(31,474)	(2,637)	28,837
Fund Balance Beginning of Year	33,823	33,823	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 2,349</u>	<u>\$ 31,186</u>	<u>\$ 28,837</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 DOJ-Coronavirus Emergency Supplemental Funding
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 41,778	\$ 31,434	\$ (10,344)
Miscellaneous	0	16	16
Total Revenues	<u>41,778</u>	<u>31,450</u>	<u>(10,328)</u>
Expenditures:			
Security of Persons and Property			
Personal Services	12,600	12,600	0
Other	29,178	20,762	8,416
Total Expenditures	<u>41,778</u>	<u>33,362</u>	<u>8,416</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(1,912)</u>	<u>(1,912)</u>
Other Financing Sources (Uses):			
Advances In	0	10,327	10,327
Advances Out	0	(8,415)	(8,415)
Total Other Financing Sources (Uses)	<u>0</u>	<u>1,912</u>	<u>1,912</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
 Law Enforcement Trust Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 10,000	\$ 7,109	\$ (2,891)
Total Revenues	<u>10,000</u>	<u>7,109</u>	<u>(2,891)</u>
Expenditures:			
Current:			
Security of Persons and Property			
Other	20,000	8,153	11,847
Total Expenditures	<u>20,000</u>	<u>8,153</u>	<u>11,847</u>
Net Change in Fund Balance	(10,000)	(1,044)	8,956
Fund Balance Beginning of Year	30,560	30,560	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 20,560</u>	<u>\$ 29,516</u>	<u>\$ 8,956</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 0	\$ 5,810	\$ 5,810
Miscellaneous	0	4,713	4,713
Total Revenues	<u>0</u>	<u>10,523</u>	<u>10,523</u>
Expenditures:			
Current:			
Security of Persons and Property			
Personal Services	1,000	0	1,000
Other	49,000	5,920	43,080
Total Expenditures	<u>50,000</u>	<u>5,920</u>	<u>44,080</u>
Net Change in Fund Balance	(50,000)	4,603	54,603
Fund Balance Beginning of Year	114,879	114,879	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 64,879</u>	<u>\$ 119,482</u>	<u>\$ 54,603</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 12,000	\$ 13,163	\$ 1,163
Total Revenues	<u>12,000</u>	<u>13,163</u>	<u>1,163</u>
Expenditures:			
Current:			
Security of Persons and Property			
Personal Services	8,000	5,300	2,700
Fringes	<u>4,000</u>	<u>0</u>	<u>4,000</u>
Total Expenditures	<u>12,000</u>	<u>5,300</u>	<u>6,700</u>
Net Change in Fund Balance	0	7,863	7,863
Fund Balance Beginning of Year	7,182	7,182	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 7,182</u>	<u>\$ 15,045</u>	<u>\$ 7,863</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 950,000	\$ 241,870	\$ (708,130)
Charges for Services	0	38,387	38,387
Investment Income	0	349	349
Total Revenues	<u>950,000</u>	<u>280,606</u>	<u>(669,394)</u>
Expenditures:			
Current:			
Community Environment			
Other	1,164,502	766,231	398,271
Total Expenditures	<u>1,164,502</u>	<u>766,231</u>	<u>398,271</u>
Net Change in Fund Balance	(214,502)	(485,625)	(271,123)
Fund Balance Beginning of Year	(529,341)	(529,341)	0
Prior Year Encumbrances Appropriated	<u>743,844</u>	<u>743,844</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 1</u>	<u>\$ (271,122)</u>	<u>\$ (271,123)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 CDBG-CV Grant Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 822,207	\$ 5,000	\$ (817,207)
Total Revenues	<u>822,207</u>	<u>5,000</u>	<u>(817,207)</u>
Expenditures:			
Current:			
Community Environment			
Other	822,207	5,000	817,207
Total Expenditures	<u>822,207</u>	<u>5,000</u>	<u>817,207</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
 Rehab Property Sales Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 0	\$ 6	\$ 6
Charges for Services	<u>50,000</u>	<u>28,672</u>	<u>(21,328)</u>
Total Revenues	<u>50,000</u>	<u>28,678</u>	<u>(21,322)</u>
Expenditures:			
Current:			
Community Environment			
Personal Services	33,255	32,545	710
Fringes	12,869	12,682	187
Other	<u>38,019</u>	<u>18,229</u>	<u>19,790</u>
Total Expenditures	<u>84,143</u>	<u>63,456</u>	<u>20,687</u>
Net Change in Fund Balance	(34,143)	(34,778)	(635)
Fund Balance Beginning of Year	53,396	53,396	0
Prior Year Encumbrances Appropriated	<u>18,218</u>	<u>18,218</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 37,471</u>	<u>\$ 36,836</u>	<u>\$ (635)</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 1,736,264	\$ 1,043,392	\$ (692,872)
Charges for Services	2,100	17,357	15,257
Investment Income	125	0	(125)
Miscellaneous	275	3,386	3,111
Total Revenues	<u>1,738,764</u>	<u>1,064,135</u>	<u>(674,629)</u>
Expenditures:			
Current:			
Community Environment			
Personal Services	400,452	329,076	71,376
Fringes	163,272	125,587	37,685
Other	1,192,070	775,115	416,955
Total Expenditures	<u>1,755,794</u>	<u>1,229,778</u>	<u>526,016</u>
Net Change in Fund Balance	(17,030)	(165,643)	(148,613)
Fund Balance Beginning of Year	(365,532)	(365,532)	0
Prior Year Encumbrances Appropriated	<u>382,560</u>	<u>382,560</u>	<u>0</u>
Fund Balance End of Year	<u>\$ (2)</u>	<u>\$ (148,615)</u>	<u>\$ (148,613)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 HUD Lead Abatement Grant Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 1,882,084	\$ 1,898	\$ (1,880,186)
Total Revenues	<u>1,882,084</u>	<u>1,898</u>	<u>(1,880,186)</u>
Expenditures:			
Current:			
Community Environment			
Other	1,882,084	1,882,084	0
Total Expenditures	<u>1,882,084</u>	<u>1,882,084</u>	<u>0</u>
Net Change in Fund Balance	0	(1,880,186)	(1,880,186)
Fund Balance Beginning of Year	(1,882,084)	(1,882,084)	0
Prior Year Encumbrances Appropriated	<u>1,882,084</u>	<u>1,882,084</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ (1,880,186)</u>	<u>\$ (1,880,186)</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Charges for Services	\$ 6,000	\$ 16,138	\$ 10,138
Total Revenues	<u>6,000</u>	<u>16,138</u>	<u>10,138</u>
Expenditures:			
Current:			
Community Environment			
Other	10,600	10,572	28
Total Expenditures	<u>10,600</u>	<u>10,572</u>	<u>28</u>
Net Change in Fund Balance	(4,600)	5,566	10,166
Fund Balance Beginning of Year	10,906	10,906	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 6,306</u>	<u>\$ 16,472</u>	<u>\$ 10,166</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Other Local Taxes	\$ 280,000	\$ 187,730	\$ (92,270)
Total Revenues	<u>280,000</u>	<u>187,730</u>	<u>(92,270)</u>
Expenditures:			
Current:			
General Government			
Other	160,000	113,865	46,135
Total Expenditures	<u>160,000</u>	<u>113,865</u>	<u>46,135</u>
Net Change in Fund Balance	120,000	73,865	(46,135)
Fund Balance Beginning of Year	235,367	235,367	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 355,367</u>	<u>\$ 309,232</u>	<u>\$ (46,135)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 CARES Act Provider Relief Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment Income	\$ 51	\$ 50	\$ (1)
Total Revenues	<u>51</u>	<u>50</u>	<u>(1)</u>
Expenditures:			
Other	<u>17,865</u>	<u>17,865</u>	<u>0</u>
Total Expenditures	<u>17,865</u>	<u>17,865</u>	<u>0</u>
Net Change in Fund Balance	(17,814)	(17,815)	(1)
Fund Balance Beginning of Year	17,815	17,815	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 1</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (1)</u></u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 2021 Firefighter Exposure to Environmental Elements Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 1,563	\$ 1,563	\$ 0
Total Revenues	<u>1,563</u>	<u>1,563</u>	<u>0</u>
Expenditures:			
Capital Outlay	1,563	1,563	0
Total Expenditures	<u>1,563</u>	<u>1,563</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
 Aquatic Education Grant, AQ21-02105 Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Miscellaneous	\$ 11	\$ 10	\$ (1)
Total Revenues	<u>11</u>	<u>10</u>	<u>(1)</u>
Expenditures:			
Current:			
Leisure Time Activities			
Other	6,100	6,100	0
Total Expenditures	<u>6,100</u>	<u>6,100</u>	<u>0</u>
Net Change in Fund Balance	(6,089)	(6,090)	(1)
Fund Balance Beginning of Year	6,090	6,090	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
 2021-2022 Step Outside Grant Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 500	\$ 500	\$ 0
Total Revenues	<u>500</u>	<u>500</u>	<u>0</u>
Expenditures:			
Current:			
Leisure Time Activities			
Other	500	0	500
Total Expenditures	<u>500</u>	<u>0</u>	<u>500</u>
Net Change in Fund Balance	0	500	500
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>\$ 500</u>	<u>\$ 500</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 0	\$ 49	\$ 49
Fines and Forfeitures	175,000	765,067	590,067
Miscellaneous	0	310	310
Total Revenues	<u>175,000</u>	<u>765,426</u>	<u>590,426</u>
Expenditures:			
Current:			
General Government			
Personal Services	142,568	84,028	58,540
Fringes	52,706	36,890	15,816
Other	177,000	35,342	141,658
Total Expenditures	<u>372,274</u>	<u>156,260</u>	<u>216,014</u>
Net Change in Fund Balance	(197,274)	609,166	806,440
Fund Balance Beginning of Year	2,019,205	2,019,205	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 1,821,931</u>	<u>\$ 2,628,371</u>	<u>\$ 806,440</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Technology Grant 2021 Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 6,525	\$ 6,525	\$ 0
Total Revenues	<u>6,525</u>	<u>6,525</u>	<u>0</u>
Expenditures:			
Other	6,525	6,525	0
Total Expenditures	<u>6,525</u>	<u>6,525</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
 Law Enforcement Training Assistance Fund
 For the Year Ended December 31, 2021*

	<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	53,055	53,055	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 53,055</u>	<u>\$ 53,055</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
 ALL-LIMA-TRAFFIC, PID 90949 Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 620,106	\$ 620,106	\$ 0
Total Revenues	<u>620,106</u>	<u>620,106</u>	<u>0</u>
Expenditures:			
Capital Outlay	620,106	620,106	0
Total Expenditures	<u>620,106</u>	<u>620,106</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
 Indigent Interlock/Alcohol Monitoring Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 100,000	\$ 48,194	\$ (51,806)
Total Revenues	<u>100,000</u>	<u>48,194</u>	<u>(51,806)</u>
Expenditures:			
Other	60,000	0	60,000
Total Expenditures	<u>60,000</u>	<u>0</u>	<u>60,000</u>
Net Change in Fund Balance	40,000	48,194	8,194
Fund Balance Beginning of Year	71,263	71,263	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 111,263</u></u>	<u><u>\$ 119,457</u></u>	<u><u>\$ 8,194</u></u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Lima Municipal Treatment Court, 2020-DC-BX-0075 Fund
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	\$ 458,194	\$ 88,255	\$ (369,939)
Miscellaneous	0	3	3
Total Revenues	<u>458,194</u>	<u>88,258</u>	<u>(369,936)</u>
Expenditures:			
Current:			
General Government			
Personal Services	179,268	57,199	122,069
Fringes	71,986	21,942	50,044
Other	<u>206,940</u>	<u>33,228</u>	<u>173,712</u>
Total Expenditures	<u>458,194</u>	<u>112,369</u>	<u>345,825</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(24,111)</u>	<u>(24,111)</u>
Other Financing Sources (Uses):			
Advances In	<u>0</u>	<u>24,111</u>	<u>24,111</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>24,111</u>	<u>24,111</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
 Federal Asset Forfeiture Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment Income	\$ 0	\$ 28	\$ 28
Total Revenues	<u>0</u>	<u>28</u>	<u>28</u>
Expenditures:			
Current:			
Security of Persons and Property			
Other	2,100	2,076	24
Total Expenditures	<u>2,100</u>	<u>2,076</u>	<u>24</u>
Net Change in Fund Balance	(2,100)	(2,048)	52
Fund Balance Beginning of Year	7,877	7,877	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 5,777</u>	<u>\$ 5,829</u>	<u>\$ 52</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Contributions and Donations	\$ 555,635	\$ 674,676	\$ 119,041
Total Revenues	<u>555,635</u>	<u>674,676</u>	<u>119,041</u>
Expenditures:			
Current:			
Security of Persons and Property			
Other	0	3,193	(3,193)
General Government			
Other	7,500	4,301	3,199
Capital Outlay	<u>635,523</u>	<u>362,255</u>	<u>273,268</u>
Total Expenditures	<u>643,023</u>	<u>369,749</u>	<u>273,274</u>
Net Change in Fund Balance	(87,388)	304,927	392,315
Fund Balance Beginning of Year	147,003	147,003	0
Prior Year Encumbrances Appropriated	<u>17,388</u>	<u>17,388</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 77,003</u>	<u>\$ 469,318</u>	<u>\$ 392,315</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 70,000	\$ 48,272	\$ (21,728)
Miscellaneous	<u>0</u>	<u>6</u>	<u>6</u>
Total Revenues	<u>70,000</u>	<u>48,278</u>	<u>(21,722)</u>
Expenditures:			
Capital Outlay	<u>75,827</u>	<u>73,098</u>	<u>2,729</u>
Total Expenditures	<u>75,827</u>	<u>73,098</u>	<u>2,729</u>
Net Change in Fund Balance	(5,827)	(24,820)	(18,993)
Fund Balance Beginning of Year	38,777	38,777	0
Prior Year Encumbrances Appropriated	<u>5,827</u>	<u>5,827</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 38,777</u>	<u>\$ 19,784</u>	<u>\$ (18,993)</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 0	\$ 6	\$ 6
Fines and Forfeitures	110,000	159,998	49,998
Miscellaneous	0	13	13
Total Revenues	<u>110,000</u>	<u>160,017</u>	<u>50,017</u>
Expenditures:			
Capital Outlay	<u>281,629</u>	<u>213,554</u>	<u>68,075</u>
Total Expenditures	<u>281,629</u>	<u>213,554</u>	<u>68,075</u>
Net Change in Fund Balance	(171,629)	(53,537)	118,092
Fund Balance Beginning of Year	236,694	236,694	0
Prior Year Encumbrances Appropriated	<u>22,568</u>	<u>22,568</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 87,633</u>	<u>\$ 205,725</u>	<u>\$ 118,092</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 Jackson St & Findlay Intersection Alignment Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 261,164	\$ 231,578	\$ (29,586)
Total Revenues	<u>261,164</u>	<u>231,578</u>	<u>(29,586)</u>
Expenditures:			
Capital Outlay	261,164	231,578	29,586
Total Expenditures	<u>261,164</u>	<u>231,578</u>	<u>29,586</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
 Hospital Intersection Improvements Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 145,128	\$ 145,128	\$ 0
Total Revenues	<u>145,128</u>	<u>145,128</u>	<u>0</u>
Expenditures:			
Capital Outlay	145,128	145,128	0
Total Expenditures	<u>145,128</u>	<u>145,128</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	(145,128)	(145,128)	0
Prior Year Encumbrances Appropriated	<u>145,128</u>	<u>145,128</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
 Special Assessments Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Special Assessments	\$ 0	\$ 18,762	\$ 18,762
Total Revenues	<u>0</u>	<u>18,762</u>	<u>18,762</u>
Expenditures:			
Capital Outlay	190,841	40,841	150,000
Debt Service:			
Principal Retirement	0	52,400	(52,400)
Interest and Fiscal Charges	0	2,166	(2,166)
Total Expenditures	<u>190,841</u>	<u>95,407</u>	<u>95,434</u>
Excess of Revenues Over (Under) Expenditures	<u>(190,841)</u>	<u>(76,645)</u>	<u>114,196</u>
Other Financing Sources (Uses):			
General Obligation Bonds and Notes Issued	150,000	31,100	(118,900)
Total Other Financing Sources (Uses)	<u>150,000</u>	<u>31,100</u>	<u>(118,900)</u>
Net Change in Fund Balance	(40,841)	(45,545)	(4,704)
Fund Balance Beginning of Year	362,693	362,693	0
Prior Year Encumbrances Appropriated	<u>40,841</u>	<u>40,841</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 362,693</u>	<u>\$ 357,989</u>	<u>\$ (4,704)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 ALL-Lima Hospital / Education Corridor Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 130,000	\$ 0	\$ (130,000)
Total Revenues	<u>130,000</u>	<u>0</u>	<u>(130,000)</u>
Expenditures:			
Capital Outlay	130,000	130,000	0
Total Expenditures	<u>130,000</u>	<u>130,000</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(130,000)</u>	<u>(130,000)</u>
Other Financing Sources (Uses):			
Advances In	0	130,000	130,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>130,000</u>	<u>130,000</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	(119,218)	(119,218)	0
Prior Year Encumbrances Appropriated	<u>119,218</u>	<u>119,218</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
 State Issue II Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 1,431,395	\$ 740,492	\$ (690,903)
Total Revenues	<u>1,431,395</u>	<u>740,492</u>	<u>(690,903)</u>
Expenditures:			
Capital Outlay	1,431,395	740,492	690,903
Total Expenditures	<u>1,431,395</u>	<u>740,492</u>	<u>690,903</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
 ALL-Lima RRGs Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 492,000	\$ 445,307	\$ (46,693)
Total Revenues	<u>492,000</u>	<u>445,307</u>	<u>(46,693)</u>
Expenditures:			
Capital Outlay	492,000	445,307	46,693
Total Expenditures	<u>492,000</u>	<u>445,307</u>	<u>46,693</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
 Fire Vehicles Fund
 For the Year Ended December 31, 2021*

	<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, 2021*

	<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, 2021*

	<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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment Income	\$ 0	\$ 26	\$ 26
Total Revenues	<u>0</u>	<u>26</u>	<u>26</u>
Net Change in Fund Balance	0	26	26
Fund Balance Beginning of Year	259,634	259,634	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 259,634</u>	<u>\$ 259,660</u>	<u>\$ 26</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment Income	\$ 0	\$ 3	\$ 3
Total Revenues	<u>0</u>	<u>3</u>	<u>3</u>
Net Change in Fund Balance	0	3	3
Fund Balance Beginning of Year	34,075	34,075	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 34,075</u>	<u>\$ 34,078</u>	<u>\$ 3</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
 2021 Cooperative Park Improvement Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 32,000	\$ 32,000	\$ 0
Total Revenues	<u>32,000</u>	<u>32,000</u>	<u>0</u>
Expenditures:			
Capital Outlay	32,000	32,000	0
Total Expenditures	<u>32,000</u>	<u>32,000</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
 Land & Water Conservation - Faurot Park Bearpit Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 123,000	\$ 0	\$ (123,000)
Total Revenues	<u>123,000</u>	<u>0</u>	<u>(123,000)</u>
Expenditures:			
Capital Outlay	123,000	123,000	0
Total Expenditures	<u>123,000</u>	<u>123,000</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(123,000)</u>	<u>(123,000)</u>
Other Financing Sources (Uses):			
Advances In	<u>0</u>	<u>123,000</u>	<u>123,000</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>123,000</u>	<u>123,000</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
 ODNR-ALLE-003C Schoonover Lake Dam Restoration Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 58,760	\$ 29,380	\$ (29,380)
Total Revenues	<u>58,760</u>	<u>29,380</u>	<u>(29,380)</u>
Expenditures:			
Other	29,380	0	29,380
Capital Outlay	29,380	0	29,380
Total Expenditures	<u>58,760</u>	<u>0</u>	<u>58,760</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>29,380</u>	<u>29,380</u>
Other Financing Sources (Uses):			
Advances Out	<u>0</u>	<u>(29,380)</u>	<u>(29,380)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(29,380)</u>	<u>(29,380)</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
 2017 Land & Water Conservation Fund-Schoonover Park Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 17,649	\$ 17,649	\$ 0
Total Revenues	<u>17,649</u>	<u>17,649</u>	<u>0</u>
Other Financing Sources (Uses):			
Advances Out	<u>(17,649)</u>	<u>(17,649)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(17,649)</u>	<u>(17,649)</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
 Johnny Appleseed 2019 Cooperative Park Improvement Grant Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Expenditures:			
Capital Outlay	\$ 25,000	\$ 0	\$ 25,000
Total Expenditures	<u>25,000</u>	<u>0</u>	<u>25,000</u>
Net Change in Fund Balance	(25,000)	0	25,000
Fund Balance Beginning of Year	25,000	25,000	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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment Income	\$ 0	\$ 4	\$ 4
Total Revenues	<u>0</u>	<u>4</u>	<u>4</u>
Net Change in Fund Balance	0	4	4
Fund Balance Beginning of Year	6,779	6,779	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 6,779</u>	<u>\$ 6,783</u>	<u>\$ 4</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment Income	\$ 0	\$ 44	\$ 44
Total Revenues	<u>0</u>	<u>44</u>	<u>44</u>
Expenditures:			
Capital Outlay	3,437	3,437	0
Total Expenditures	<u>3,437</u>	<u>3,437</u>	<u>0</u>
Net Change in Fund Balance	(3,437)	(3,393)	44
Fund Balance Beginning of Year	79,682	79,682	0
Prior Year Encumbrances Appropriated	<u>3,437</u>	<u>3,437</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 79,682</u>	<u>\$ 79,726</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
 2018 Bond-Street Department Vehicles Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment Income	\$ 0	\$ 13	\$ 13
Total Revenues	<u>0</u>	<u>13</u>	<u>13</u>
Net Change in Fund Balance	0	13	13
Fund Balance Beginning of Year	22,553	22,553	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 22,553</u>	<u>\$ 22,566</u>	<u>\$ 13</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 75,459	\$ 75,459	\$ 0
Total Revenues	<u>75,459</u>	<u>75,459</u>	<u>0</u>
Other Financing Sources (Uses):			
Advances Out	<u>(75,459)</u>	<u>(75,459)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(75,459)</u>	<u>(75,459)</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
 Lima Memorial Hospital Grant - Lincoln Park Fund
 For the Year Ended December 31, 2021*

	<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	19,569	19,569	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 19,569</u>	<u>\$ 19,569</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
 Ford Grant - Lincoln Park Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 40,000	\$ 0	\$ (40,000)
Contributions and Donations	<u>0</u>	<u>40,000</u>	<u>40,000</u>
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>0</u>
Other Financing Sources (Uses):			
Advances Out	<u>(40,000)</u>	<u>(40,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(40,000)</u>	<u>(40,000)</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
 General Debt Service Fund
 For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment Income	\$ 0	\$ 6,882	\$ 6,882
Miscellaneous	0	101,260	101,260
Total Revenues	<u>0</u>	<u>108,142</u>	<u>108,142</u>
Expenditures:			
Debt Service:			
Manuscript Debt Purchased	14,620	31,100	(16,480)
Principal Retirement	788,750	772,772	15,978
Interest and Fiscal Charges	218,192	217,690	502
Total Expenditures	<u>1,021,562</u>	<u>1,021,562</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,021,562)</u>	<u>(913,420)</u>	<u>108,142</u>
Other Financing Sources (Uses):			
Transfers-In	1,006,942	1,006,944	2
Total Other Financing Sources (Uses)	<u>1,006,942</u>	<u>1,006,944</u>	<u>2</u>
Net Change in Fund Balance	(14,620)	93,524	108,144
Fund Balance Beginning of Year	68,810	68,810	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 54,190</u>	<u>\$ 162,334</u>	<u>\$ 108,144</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Special Assessments	\$ 175,254	\$ 64,496	\$ (110,758)
Total Revenues	<u>175,254</u>	<u>64,496</u>	<u>(110,758)</u>
Expenditures:			
Debt Service:			
Principal Retirement	52,400	48,860	3,540
Interest and Fiscal Charges	524	6,216	(5,692)
Total Expenditures	<u>52,924</u>	<u>55,076</u>	<u>(2,152)</u>
Excess of Revenues Over (Under) Expenditures	<u>122,330</u>	<u>9,420</u>	<u>(112,910)</u>
Other Financing Sources (Uses):			
Transfers-In	0	110,758	110,758
Advances Out	(122,330)	(120,178)	2,152
Total Other Financing Sources (Uses)	<u>(122,330)</u>	<u>(9,420)</u>	<u>112,910</u>
Net Change in Fund Balance	0	0	0
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>\$ 1</u>	<u>\$ 0</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, 2021

	Health Benefits	Public Works Gasoline	Utilities Gasoline	IT Services	Total
Assets					
<i>Current assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$ 1,551,929	\$ 1	\$ 0	\$ 612,998	\$ 2,164,928
Receivables:					
Accounts	4,301	0	0	0	4,301
Intergovernmental	0	402	0	0	402
Materials and Supplies Inventory	0	51,723	0	0	51,723
Prepaid Items	0	0	0	813	813
<i>Total Current Assets</i>	<u>1,556,230</u>	<u>52,126</u>	<u>0</u>	<u>613,811</u>	<u>2,222,167</u>
<i>Noncurrent Assets:</i>					
Net OPEB Asset	0	0	0	53,043	53,043
Capital Assets:					
Depreciable Capital Assets, Net	0	80,195	0	27,644	107,839
<i>Total Noncurrent Assets</i>	<u>0</u>	<u>80,195</u>	<u>0</u>	<u>80,687</u>	<u>160,882</u>
<i>Total Assets</i>	<u>1,556,230</u>	<u>132,321</u>	<u>0</u>	<u>694,498</u>	<u>2,383,049</u>
Deferred Outflows of Resources					
Pension	0	0	0	59,818	59,818
OPEB	0	0	0	29,415	29,415
<i>Total Deferred Outflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>89,233</u>	<u>89,233</u>
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	5,964	40,807	0	301	47,072
Accrued Wages	0	0	0	7,624	7,624
Compensated Absences Payable	0	0	0	45,543	45,543
Intergovernmental Payable	0	0	0	2,141	2,141
Advances From Other Funds	0	33,245	0	0	33,245
Claims Payable	449,702	0	0	0	449,702
<i>Total Current Liabilities</i>	<u>455,666</u>	<u>74,052</u>	<u>0</u>	<u>55,609</u>	<u>585,327</u>
<i>Long-Term Liabilities</i>					
Compensated Absences Payable, (Net of Current Portion)	0	0	0	35,136	35,136
Net Pension Liability	0	0	0	443,990	443,990
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>479,126</u>	<u>479,126</u>
<i>Total Liabilities</i>	<u>455,666</u>	<u>74,052</u>	<u>0</u>	<u>534,735</u>	<u>1,064,453</u>
Deferred Inflows of Resources					
Pension	0	0	0	196,123	196,123
OPEB	0	0	0	166,415	166,415
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>362,538</u>	<u>362,538</u>
Net Position					
Unrestricted	1,100,564	58,269	0	(113,542)	1,045,291
<i>Total Net Position</i>	<u>\$ 1,100,564</u>	<u>\$ 58,269</u>	<u>\$ 0</u>	<u>\$ (113,542)</u>	<u>\$ 1,045,291</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, 2021

	Health Benefits	Public Works Gasoline	Utilities Gasoline	IT Services	Total
Operating Revenues:					
Charges for Services	\$ 7,066,973	\$ 0	\$ 0	\$ 660,850	\$ 7,727,823
Other Operating Revenues	575,407	400,821	0	3,770	979,998
Total Operating Revenues	<u>7,642,380</u>	<u>400,821</u>	<u>0</u>	<u>664,620</u>	<u>8,707,821</u>
Operating Expenses:					
Salaries	0	0	0	462,046	462,046
Fringe Benefits	0	0	0	30,461	30,461
Claims Expense	6,218,330	0	0	0	6,218,330
Other Services and Charges	1,593,815	451,096	22,821	49,821	2,117,553
Depreciation	0	6,458	0	10,005	16,463
Total Operating Expenses	<u>7,812,145</u>	<u>457,554</u>	<u>22,821</u>	<u>552,333</u>	<u>8,844,853</u>
Operating Income (Loss)	<u>(169,765)</u>	<u>(56,733)</u>	<u>(22,821)</u>	<u>112,287</u>	<u>(137,032)</u>
Non-Operating Revenues (Expenses):					
Workers Compensation Rebates & Refunds	0	0	0	32	32
Total Non-Operating Revenues (Expenses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>32</u>	<u>32</u>
Change in Net Position	(169,765)	(56,733)	(22,821)	112,319	(137,000)
Net Position - Beginning of Year	<u>1,270,329</u>	<u>115,002</u>	<u>22,821</u>	<u>(225,861)</u>	<u>1,182,291</u>
Net Position - End of Year	<u>\$ 1,100,564</u>	<u>\$ 58,269</u>	<u>\$ 0</u>	<u>\$ (113,542)</u>	<u>\$ 1,045,291</u>

CITY OF LIMA
Allen County, Ohio

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

	Health Benefits	Public Works Gasoline	Utility Gasoline	IT Services	Total
Cash Flows from Operating Activities:					
Cash Received from Interfund Services Provided	\$ 5,991,461	\$ 386,059	\$ 0	\$ 660,850	\$ 7,038,370
Other Cash Receipts	1,660,713	14,797	0	3,770	1,679,280
Cash Payments to Employees for Service	0	0	0	(460,784)	(460,784)
Cash Payments for Employee Benefits	0	0	0	(157,535)	(157,535)
Cash Payments from Other Services and Charges	(1,587,851)	(457,094)	(15,380)	(50,461)	(2,110,786)
Cash Payments for Claims	(6,940,203)	0	0	0	(6,940,203)
Net Cash Provided by (Used in) Operating Activities	<u>(875,880)</u>	<u>(56,238)</u>	<u>(15,380)</u>	<u>(4,160)</u>	<u>(951,658)</u>
Cash Flows from Noncapital Financing Activities					
Cash Received from BWC Reimbursements	0	0	0	32	32
Advances In	0	33,245	0	0	33,245
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>0</u>	<u>33,245</u>	<u>0</u>	<u>32</u>	<u>33,277</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(875,880)	(22,993)	(15,380)	(4,128)	(918,381)
Cash and Cash Equivalents Beginning of Year	<u>2,427,809</u>	<u>22,994</u>	<u>15,380</u>	<u>617,126</u>	<u>3,083,309</u>
Cash and Cash Equivalents End of Year	<u>\$ 1,551,929</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 612,998</u>	<u>\$ 2,164,928</u>
Reconciliation of Operating Gain (Loss) to Net Cash Provided by (Used in) Operating Activities:					
Operating Gain (Loss)	\$ (169,765)	\$ (56,733)	\$ (22,821)	\$ 112,287	\$ (137,032)
Adjustments:					
Depreciation	0	6,458	0	10,005	16,463
(Increase) Decrease in Assets:					
Accounts Receivable	9,794	0	0	0	9,794
Intergovernmental Receivable	0	35	0	0	35
Materials and Supply Inventory	0	(21,087)	7,441	0	(13,646)
Prepaid Items	0	0	0	(38)	(38)
Net OPEB Asset	0	0	0	(53,043)	(53,043)
Increase in Deferred Outflows of Resources - Pension	0	0	0	196,353	196,353
Increase in Deferred Outflows of Resources - OPEB	0	0	0	149,306	149,306
Increase (Decrease) in Liabilities:					
Accounts Payable	5,964	15,089	0	(602)	20,451
Accrued Wages	0	0	0	1,262	1,262
Compensated Absences Payable	0	0	0	(20,939)	(20,939)
Intergovernmental Payable	0	0	0	1,583	1,583
Claims Payable	(721,873)	0	0	0	(721,873)
Net Pension Liability	0	0	0	(152,010)	(152,010)
Net OPEB Liability	0	0	0	(416,487)	(416,487)
Increase in Deferred Inflows of Resources - Pension	0	0	0	63,784	63,784
Increase in Deferred Inflows of Resources - OPEB	0	0	0	104,379	104,379
Net Cash Provided by (Used in) Operating Activities	<u>\$ (875,880)</u>	<u>\$ (56,238)</u>	<u>\$ (15,380)</u>	<u>\$ (4,160)</u>	<u>\$ (951,658)</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, 2021

	Building Fees	Special Improvements Districts	Law Library Trust	Municipal Court	Total
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 0	\$ 10,649	\$ 0	\$ 10,649
Cash and Cash Equivalents in Segregated Accounts	0	0	0	548,396	548,396
Accounts Receivable	0	0	31,643	1,634,788	1,666,431
<i>Total Assets</i>	<u>0</u>	<u>0</u>	<u>42,292</u>	<u>2,183,184</u>	<u>2,225,476</u>
Liabilities:					
Intergovernmental Payable	0	0	10,651	0	10,651
Due to Other Governments	0	0	0	2,183,184	2,183,184
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>10,651</u>	<u>2,183,184</u>	<u>2,193,835</u>
Net Position:					
Restricted for Other Governments	0	0	31,641	0	31,641
<i>Total Net Position</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 31,641</u>	<u>\$ 0</u>	<u>\$ 31,641</u>

CITY OF LIMA
Allen County, Ohio

*Combining Statement of Changes in Fiduciary Net Position
 Custodial Funds
 For the Year Ended December 31, 2021*

	Building Fees	Special Improvements Districts	Law Library Trust	Municipal Court	Total
Additions:					
Collections from Municipal Court	\$ 0	\$ 0	\$ 0	\$ 3,748,723	\$ 3,748,723
Collections for Other Governmental Entities	18,290	0	73,419	0	91,709
Collections for Other Organizations	0	109,077	0	0	109,077
Total Additions	<u>18,290</u>	<u>109,077</u>	<u>73,419</u>	<u>3,748,723</u>	<u>3,949,509</u>
Deductions:					
Administrative Expenses	0	2,139	0	0	2,139
Payments to Other Governmental Entities	18,290	106,938	61,851	0	187,079
Disbursement of Court Collections	0	0	0	3,748,723	3,748,723
Total Deductions	<u>18,290</u>	<u>109,077</u>	<u>61,851</u>	<u>3,748,723</u>	<u>3,937,941</u>
Change in Net Position	0	0	11,568	0	11,568
Net Position - Beginning of Year	<u>0</u>	<u>0</u>	<u>20,073</u>	<u>0</u>	<u>20,073</u>
Net Position - End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 31,641</u>	<u>\$ 0</u>	<u>\$ 31,641</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, 2021

	Cash		Fire	Security
	Transaction	GAAP Entries/	Insurance	Deposits
	General Fund	Encumbrances		
Revenues:				
Property Taxes	\$ 1,110,402	\$ 0	\$ 0	\$ 0
Municipal Income Tax	20,402,153	(523,079)	0	0
Intergovernmental	1,465,195	15,944	0	0
Charges for Services	10,514,099	(79,776)	0	0
Fees, Licenses and Permits	926,047	0	0	0
Fines and Forfeitures	1,282,400	78,300	116,347	0
Contributions and Donations	0	0	0	0
Investment Income	126,615	(392,925)	0	0
Miscellaneous	64,047	118,147	0	148,455
Total Revenues	35,890,958	(783,389)	116,347	148,455
Expenditures:				
Current:				
Security of Persons and Property	17,992,073	517,780	0	0
Leisure Time Activities	1,344,926	22,565	0	0
Community Environment	1,255,860	34,824	0	0
Transportation	1,087,294	210,858	0	0
General Government	10,302,221	(989,110)	110,169	202,717
Capital Outlay	199,986	227,089	0	0
Debt Service:				
Interest and Fiscal Charges	3,400	0	0	0
Total Expenditures	32,185,760	24,006	110,169	202,717
Excess of Revenues Over (Under)				
Expenditures	3,705,198	(807,395)	6,178	(54,262)
Other Financing Sources (Uses):				
Proceeds from the Disposal of Capital				
Assets	3,898	0	0	0
Transfers Out	(1,117,702)	0	0	0
Advances In	291,491	(291,491)	0	0
Advances Out	(320,683)	320,683	0	0
Total Other Financing Sources (Uses)	(1,142,996)	29,192	0	0
Net Change in Fund Balance	2,562,202	(778,203)	6,178	(54,262)
Fund Balance Beginning of Year	14,689,407	0	147,696	393,666
Prior Year Encumbrances Appropriated	615,977	(626,896)	6,800	0
Fund Balance End of Year	\$ 17,867,586	\$ (1,405,099)	\$ 160,674	\$ 339,404

CITY OF LIMA
Allen County, Ohio

Supplementary Schedule
General Fund Cash Basis to GAAP Basis Reconciliation
For the Year Ended December 31, 2021

<u>Insurance Repair</u>	<u>Capital Replacement</u>	<u>Unclaimed Monies</u>	<u>Total General Fund</u>
\$ 0	\$ 0	\$ 0	\$ 1,110,402
0	0	0	19,879,074
0	0	0	1,481,139
0	0	0	10,434,323
0	0	0	926,047
5,644	0	0	1,482,691
0	1,030	0	1,030
0	0	0	(266,310)
0	2	186,458	517,109
<u>5,644</u>	<u>1,032</u>	<u>186,458</u>	<u>35,565,505</u>
0	0	0	18,509,853
0	0	0	1,367,491
0	0	0	1,290,684
0	0	0	1,298,152
5,644	0	73,406	9,705,047
0	322	0	427,397
0	0	0	3,400
<u>5,644</u>	<u>322</u>	<u>73,406</u>	<u>32,602,024</u>
<u>0</u>	<u>710</u>	<u>113,052</u>	<u>2,963,481</u>
0	0	0	3,898
0	0	0	(1,117,702)
0	0	0	0
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,113,804)</u>
-	710	113,052	1,849,677
41,435	4,034	416,322	15,692,560
<u>1,826</u>	<u>2,293</u>	<u>0</u>	<u>0</u>
<u>\$ 43,261</u>	<u>\$ 7,037</u>	<u>\$ 529,374</u>	<u>\$ 17,542,237</u>

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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)*

	2021	2020	2019	Restated (4/6) 2018
Governmental Activities				
Net Investment in Capital Assets	\$ 60,925,266	\$ 63,374,221	\$ 59,431,988	\$ 55,069,594
Restricted:				
Capital Projects	692,055	674,821	1,343,843	2,023,633
Debt Service	905,395	850,292	851,177	832,579
Public Safety Services	449,957	441,001	429,537	384,808
Court Projects	3,424,944	2,318,258	1,970,605	1,500,964
Streets and Highway Maintenance	2,541,806	1,783,617	1,744,972	992,471
Community Development Programs	11,086,991	11,587,734	10,720,197	10,304,530
Other Purposes	2,122,673	1,405,118	1,165,917	649,012
Unrestricted	(28,995,235)	(37,499,156)	(39,978,013)	(55,739,560)
<i>Total Governmental Activities Net Position</i>	<u>\$ 53,153,852</u>	<u>\$ 44,935,906</u>	<u>\$ 37,680,223</u>	<u>\$ 16,018,031</u>
Business Type - Activities				
Net Investment in Capital Assets	\$ 49,116,216	\$ 41,680,928	\$ 41,984,824	\$ 44,358,955
Unrestricted	37,424,465	30,438,582	22,172,470	13,628,705
<i>Total Business-Type Activities Net Position</i>	<u>\$ 86,540,681</u>	<u>\$ 72,119,510</u>	<u>\$ 64,157,294</u>	<u>\$ 57,987,660</u>
Primary Government				
Net Investment in Capital Assets	\$ 110,041,482	\$ 105,055,149	\$ 101,416,812	\$ 99,428,549
Restricted	21,223,821	19,060,841	18,226,248	16,687,997
Unrestricted	8,429,230	(7,060,574)	(17,805,543)	(42,110,855)
<i>Total Primary Government Net Position</i>	<u>\$ 139,694,533</u>	<u>\$ 117,055,416</u>	<u>\$ 101,837,517</u>	<u>\$ 74,005,691</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 (1/5) 2017	2016	Restated (2) 2015	2014	Restated (3) 2013	2012
\$ 55,708,866	\$ 54,889,633	\$ 52,627,927	\$ 53,589,765	\$ 54,734,230	\$ 53,973,918
480,161	478,215	676,555	629,352	438,436	1,064,702
325,158	331,853	368,859	327,255	358,747	347,738
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
10,113,779	0	0	0	0	0
4,453,728	4,534,769	4,223,911	4,262,769	4,423,095	5,149,984
(50,811,807)	(15,520,726)	(12,489,178)	(13,423,383)	12,450,455	12,285,690
<u>\$ 20,269,885</u>	<u>\$ 44,713,744</u>	<u>\$ 45,408,074</u>	<u>\$ 45,385,758</u>	<u>\$ 72,404,963</u>	<u>\$ 72,822,032</u>
\$ 37,874,252	\$ 38,609,468	\$ 37,464,541	\$ 33,632,832	\$ 33,741,830	\$ 35,854,478
17,622,456	19,074,782	16,467,027	18,903,247	18,760,654	15,379,956
<u>\$ 55,496,708</u>	<u>\$ 57,684,250</u>	<u>\$ 53,931,568</u>	<u>\$ 52,536,079</u>	<u>\$ 52,502,484</u>	<u>\$ 51,234,434</u>
\$ 93,583,118	\$ 93,499,101	\$ 90,092,468	\$ 87,222,597	\$ 88,476,060	\$ 89,828,396
15,372,826	5,344,837	5,269,325	5,219,376	5,220,278	6,562,424
(33,189,357)	3,554,056	3,977,849	5,479,864	31,211,109	27,665,646
<u>\$ 75,766,587</u>	<u>\$ 102,397,994</u>	<u>\$ 99,339,642</u>	<u>\$ 97,921,837</u>	<u>\$ 124,907,447</u>	<u>\$ 124,056,466</u>

City of Lima
Allen County, Ohio

*Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)*

	2021	2020	2019	2018	2017	2016	2015	2014	Restated 2013	2012
Program Revenues										
Governmental Activities:										
Charges for Services:										
Security of Persons and Property:	\$ 810,441	\$ 886,364	\$ 992,414	\$ 740,682	\$ 685,450	\$ 658,630	\$ 745,871	\$ 705,820	\$ 547,876	\$ 625,269
Leisure Time Activities	23,989	7,758	54,681	48,414	46,197	52,168	50,668	46,248	50,917	52,673
Community Environment	95,563	1,386,879	1,184,024	766,941	430,197	373,107	348,194	440,038	449,415	362,979
Transportation	631,448	669,851	1,016,612	690,450	1,068,231	860,204	475,745	423,150	406,601	491,280
General Government	13,596,005	12,701,090	12,803,439	12,003,067	11,368,557	11,072,244	9,700,479	9,341,096	8,449,990	8,198,546
Subtotal - Charges for Services	15,157,446	15,651,942	16,051,170	14,249,554	13,598,632	13,016,353	11,320,957	10,956,352	9,904,799	9,730,747
Operating Grants, Contributions and Interest										
Security of Persons and Property:	101,988	3,155,021	114,771	190,381	238,003	467,116	664,149	290,047	872,078	567,853
Leisure Time Activities	18,653	71,624	80,305	108,832	23,170	30,968	207,496	79,398	2,272	24,632
Community Environment	833,403	1,233,784	1,149,974	1,658,339	1,162,283	598,976	944,494	1,513,166	1,498,469	2,044,829
Transportation	1,895,489	1,777,293	1,646,329	1,317,555	895,487	1,100,078	1,897,682	1,377,507	1,430,384	1,678,443
General Government	204,608	388,070	30,000	45,011	35,049	49,429	0	0	30	16,533
Subtotal - Operating Grants, Contributions and Interest	3,054,141	6,625,792	3,021,379	3,320,118	2,353,992	2,246,567	3,713,821	3,260,118	3,803,233	4,332,290
Capital Grants and Contributions:										
Security of Persons and Property:	0	0	0	4	0	124,364	0	0	0	0
Leisure Time Activities	848,321	341,181	310,352	122,817	451,744	1,069,756	99,000	0	0	0
Community Environment	0	0	8,120	2,654	1,347	1,556	4,519	2,297	3,074	6,830
Transportation	2,285,719	7,184,711	6,184,168	3,507,645	2,622,376	2,595,745	3,334,909	2,993,957	2,116,440	3,219,006
General Government	7,678	4,603	42,772	23,303	15,453	81,200	94,371	40,497	0	0
Subtotal - Capital Grants and Contributions	3,141,718	7,530,495	6,545,412	3,656,423	3,090,920	3,872,621	3,532,799	3,036,751	2,119,514	3,225,836
<i>Total Governmental Activities Program Revenues</i>	21,353,305	29,808,229	25,617,961	21,226,095	19,043,544	19,135,541	18,567,577	17,253,221	15,827,546	17,288,873
Business-Type Activities:										
Charges for Services:										
Water	20,935,774	20,788,786	19,435,585	18,640,493	17,446,437	17,272,879	14,822,149	14,666,486	12,539,170	12,283,502
Sewer	15,742,662	16,270,650	15,735,897	15,550,000	14,142,850	12,692,715	11,465,159	12,076,059	10,790,172	10,144,675
Refuse	2,859,696	2,835,525	2,865,302	2,709,653	2,750,646	2,762,942	2,850,040	2,964,121	2,891,801	2,980,027
Storm Water	2,900,849	2,533,854	2,506,393	2,432,349	2,369,220	2,412,386	2,267,624	2,358,212	2,371,200	2,365,696
Subtotal - Charges for Services	42,438,981	42,428,815	40,543,177	39,332,495	36,709,153	35,140,922	31,404,972	32,064,878	28,592,343	27,773,900
Operating Grants, Contributions and Interest										
Water	0	0	0	0	0	0	0	0	90,230	0
Sewer	0	0	0	179,523	187,008	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	0	0	179,523	187,008	0	0	0	90,230	0
Capital Grants and Contributions										
Water	150,306	16,578	44,981	26,051	27,450	59,874	34,037	46,100	35,371	47,708
Sewer	4,849	0	49	1,026,159	0	0	186	190	0	0
Refuse	0	0	0	0	0	0	0	0	0	0
Storm Water	0	225,501	0	0	0	0	0	0	0	0
Subtotal - Capital Grants and Contributions	155,155	242,079	45,030	1,052,210	27,450	59,874	34,223	46,290	35,371	47,708
<i>Total Business-Type Activities Program Revenues</i>	42,594,136	42,670,894	40,588,207	40,564,228	36,923,611	35,200,796	31,439,195	32,111,168	28,717,944	27,821,608
<i>Total Primary Government Program Revenues</i>	\$ 63,947,441	\$ 72,479,123	\$ 66,206,168	\$ 61,790,323	\$ 55,967,155	\$ 54,336,337	\$ 50,006,772	\$ 49,364,389	\$ 44,545,490	\$ 45,110,481

(continued)

City of Lima
Allen County, Ohio

Changes in Net Position (continued)
Last Ten Years
(Accrual Basis of Accounting)

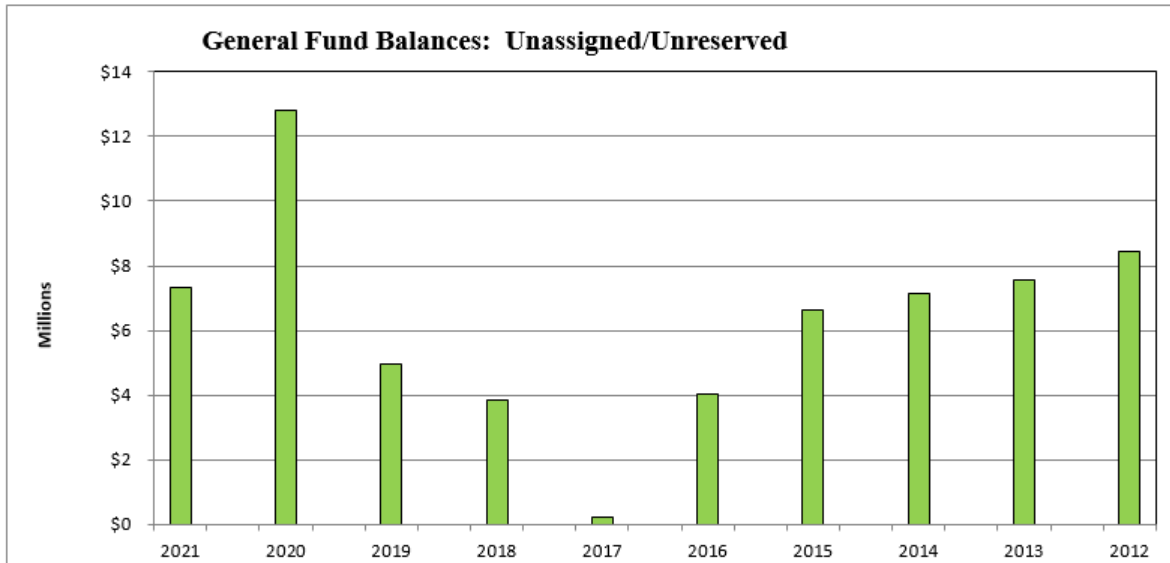
	2021	2020	2019	2018	2017	2016	2015	2014	2013	Restated 2012
Expenses										
Governmental Activities:										
Security of Persons and Property:	\$ 18,507,215	\$ 19,061,916	\$ 2,870,480	\$ 21,580,661	\$ 20,631,088	\$ 21,338,291	\$ 18,511,963	\$ 17,137,714	\$ 16,700,344	\$ 15,639,553
Leisure Time Activities	1,021,799	1,655,212	2,018,248	2,046,266	2,190,068	1,139,607	1,568,227	1,302,089	1,207,812	1,054,416
Community Environment	2,125,709	3,111,032	3,567,973	3,321,435	3,118,020	2,284,805	2,834,788	2,690,726	3,597,825	3,482,018
Transportation	4,933,227	6,537,115	5,831,966	7,428,792	6,167,355	6,080,235	6,403,662	6,159,891	5,869,074	5,821,889
General Government	6,462,400	14,923,729	13,230,152	12,510,907	13,329,978	9,211,757	9,156,702	9,251,593	8,495,961	8,175,052
Interest and Fiscal Charges	210,442	236,441	255,474	435,518	144,981	151,093	163,865	150,570	128,601	134,208
<i>Total Governmental Activities Expenses</i>	<u>33,260,792</u>	<u>45,525,445</u>	<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>
Business-Type Activities										
Water	14,059,392	17,154,037	16,471,828	17,623,905	15,516,585	15,283,811	14,902,799	13,867,145	13,435,633	21,164,173
Sewer	12,448,835	14,013,542	13,053,066	15,658,222	14,442,424	11,805,668	11,482,755	10,262,642	9,897,324	9,097,973
Refuse	2,693,803	2,858,089	2,808,839	2,850,392	2,794,860	2,747,197	2,713,587	2,555,500	2,743,991	2,775,197
Storm Water	1,673,787	2,251,326	2,423,849	2,177,345	2,281,316	1,983,244	1,576,872	1,507,012	1,494,399	1,373,998
<i>Total Business-Type Activities Expenses</i>	<u>30,875,817</u>	<u>36,276,994</u>	<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>
<i>Total Primary Government Program Expenses</i>	<u>64,136,609</u>	<u>81,802,439</u>	<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>
Net (Expense)/Revenue										
Governmental Activities	(11,907,487)	(15,717,216)	(2,156,332)	(26,097,484)	(26,537,946)	(21,070,247)	(20,071,630)	(19,439,362)	(20,172,071)	(17,018,263)
Business-Type Activities	11,718,319	6,393,900	5,830,625	2,254,364	1,888,426	3,380,876	763,182	3,918,869	1,146,597	(6,589,733)
<i>Total Primary Government Net Expense</i>	<u>(189,168)</u>	<u>(9,323,316)</u>	<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>
General Revenues and Other Changes in Net Position										
Governmental Activities										
Property Taxes Levied For:										
General Purposes	\$ 1,155,600	\$ 1,157,929	\$ 1,142,151	\$ 1,083,996	\$ 1,098,789	\$ 1,111,325	\$ 1,137,684	\$ 1,079,483	\$ 1,192,163	\$ 1,148,105
Income Taxes levied for:										
General Purposes	20,012,958	18,634,896	19,212,528	18,407,610	17,616,030	17,660,217	17,544,370	16,799,451	15,915,796	15,770,639
Other Local Taxes	246,442	181,905	282,723	265,976	242,313	247,247	228,322	242,020	198,947	181,827
Grants and Entitlements not Restricted to Specific Programs	1,663,296	1,270,499	1,295,475	1,132,764	1,025,368	1,095,986	1,182,210	1,095,138	1,969,254	1,687,911
Capital Contributions	0	0	0	0	0	0	0	0	0	(1,893,336)
Rebate on RZ and BAB Bonds	0	0	0	0	0	14,006	16,051	18,087	19,897	23,798
Gain (Loss) on Sale of Capital Assets	0	0	0	0	0	55,836	(47,591)	24,535	39,418	727,446
Investment Earnings	(264,119)	430,049	725,079	438,656	269,137	97,066	126,528	185,960	(55,596)	143,015
Miscellaneous	12,544	2,430,093	465,870	516,628	718,239	248,566	306,458	463,048	475,123	630,036
Transfers	(2,701,288)	(1,132,472)	0	0	(199,519)	(154,332)	(400,086)	(288,816)	0	19,553
<i>Total Governmental Activities</i>	<u>20,125,433</u>	<u>22,972,899</u>	<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>
Business-Type Activities										
Capital Contributions	0	0	0	0	0	0	0	0	0	1,893,336
Rebate on RZ and BAB Bonds	0	0	0	0	0	193,744	199,218	198,789	197,289	214,741
Gain (Loss) on Sale of Capital Assets	0	0	0	0	0	(3,882)	113	(15,376)	(147,348)	148,737
Investment Earnings	(748)	67,039	210,583	133,099	35,487	19,838	23,743	42,545	(5,634)	33,293
Miscellaneous	2,312	368,805	128,426	103,489	93,160	7,774	9,147	113,284	77,146	0
Transfers	2,701,288	1,132,472	0	0	199,519	154,332	400,086	288,816	0	(19,553)
<i>Total Business-Type Activities Expenses</i>	<u>2,702,852</u>	<u>1,568,316</u>	<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>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>22,828,285</u>	<u>24,541,215</u>	<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>
Change in Net Position										
Governmental Activities	8,217,946	7,255,683	20,967,494	(4,251,854)	(5,767,589)	(694,330)	22,316	179,544	(417,069)	1,420,731
Business-Type Activities	14,421,171	7,962,216	6,169,634	2,490,952	2,216,592	3,752,682	1,395,489	4,546,927	1,268,050	(4,319,179)
<i>Total Primary Government Change in Net Position</i>	<u>22,639,117</u>	<u>15,217,899</u>	<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>

City of Lima
Allen County, Ohio

Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2021	2020	2019	2018 (1)
General Fund				
Nonspendable	\$ 1,169,911	\$ 1,049,104	\$ 1,023,416	\$ 945,747
Committed	493,278	541,362	377,760	0
Assigned	8,530,391	1,274,675	4,204,065	5,080,763
Unassigned	7,348,657	12,827,419	4,957,369	3,859,203
Total General Fund	<u>17,542,237</u>	<u>15,692,560</u>	<u>10,562,610</u>	<u>9,885,713</u>
All Other Governmental Funds				
Nonspendable	175,282	92,250	145,806	117,594
Restricted	7,707,845	5,852,515	6,131,842	6,083,853
Committed	1,144,922	1,000,617	903,316	706,616
Assigned	300,443	284,929	274,340	257,221
Unassigned (Deficit)	(144,711)	(603,043)	(913,747)	(197,407)
Total All Other Governmental Funds	<u>9,183,781</u>	<u>6,627,268</u>	<u>6,541,557</u>	<u>6,967,877</u>
Total Governmental Funds	<u>\$ 26,726,018</u>	<u>\$ 22,319,828</u>	<u>\$ 17,104,167</u>	<u>\$ 16,853,590</u>

(1) 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.



2017	2016	2015	2014	2013	2012
\$ 740,034	\$ 1,284,431	\$ 583,715	\$ 485,360	\$ 335,178	\$ 483,693
0	0	0	0	0	0
7,806,185	6,301,704	3,500,661	2,482,658	1,776,476	539,932
218,479	4,020,107	6,653,455	7,136,340	7,583,085	8,445,565
<u>8,764,698</u>	<u>11,606,242</u>	<u>10,737,831</u>	<u>10,104,358</u>	<u>9,694,739</u>	<u>9,469,190</u>
16,022	148,292	128,312	67,290	10,277	19,077
4,165,767	4,005,187	3,788,214	4,247,458	4,415,377	5,818,782
1,317,114	1,219,456	1,120,573	1,002,145	907,283	818,006
400,260	516,864	455,177	464,242	419,483	409,553
<u>(168,643)</u>	<u>(654,309)</u>	<u>(309,532)</u>	<u>(59,655)</u>	<u>(227,730)</u>	<u>(177,323)</u>
<u>5,730,520</u>	<u>5,235,490</u>	<u>5,182,744</u>	<u>5,721,480</u>	<u>5,524,690</u>	<u>6,888,095</u>
<u>\$ 14,495,218</u>	<u>\$ 16,841,732</u>	<u>\$ 15,920,575</u>	<u>\$ 15,825,838</u>	<u>\$ 15,219,429</u>	<u>\$ 16,357,285</u>

City of Lima
Allen County, Ohio

*Changes in Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)*

	2021	2020	2019	2018
Revenues				
Property Taxes	\$ 1,110,402	\$ 1,137,757	\$ 1,133,359	\$ 1,104,995
Municipal Income Taxes	19,879,074	18,487,984	19,927,637	18,286,350
Other Local Taxes	246,442	181,905	282,723	265,976
Intergovernmental	7,092,413	16,396,441	11,436,936	8,627,576
Charges for Service	11,149,325	10,839,466	9,803,404	10,207,727
Fees, Licenses and Permits	926,047	744,555	953,200	781,978
Fines and Forfeitures	2,835,429	2,318,913	3,638,401	2,349,128
Special Assessments	83,258	75,588	69,973	123,020
Contributions and Donations	733,849	54,407	154,142	109,596
Investment Income	(263,706)	432,586	727,386	442,684
Miscellaneous	689,514	512,004	566,084	338,314
<i>Total Revenues</i>	<u>44,482,047</u>	<u>51,181,606</u>	<u>48,693,245</u>	<u>42,637,344</u>
Expenditures				
Current:				
Security of Persons and Property:	18,856,664	20,095,507	19,862,642	18,606,576
Leisure Time Activities	1,421,399	1,270,390	1,560,121	1,453,000
Community Environment	3,006,586	2,796,211	3,190,394	3,121,580
Transportation	3,154,856	3,463,565	3,213,849	3,173,616
General Government	10,165,107	10,443,114	10,948,514	10,395,332
Capital Outlay	2,460,975	6,647,662	9,115,237	7,563,641
Debt Service:				
Principal Retirement	788,750	987,338	1,041,250	3,569,674
Interest and Fiscal Charges	235,463	264,269	284,326	470,881
<i>Total Expenditures</i>	<u>40,089,800</u>	<u>45,968,056</u>	<u>49,216,333</u>	<u>48,354,300</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,392,247</u>	<u>5,213,550</u>	<u>(523,088)</u>	<u>(5,716,956)</u>
Other Financing Sources (Uses)				
Premium on General Obligation Debt	0	0	0	281,887
Proceeds of Bond Anticipation Notes	0	0	0	0
General Obligation Bonds Issued	0	0	0	7,847,500
Rebates on RZ and BAB Bonds	0	0	0	0
Proceeds from Disposal of Capital Assets	13,943	2,111	45,194	16,565
Inception of Capital Lease	0	0	33,773	0
Transfers - In	1,166,562	1,361,490	1,384,090	1,753,013
Transfers - Out	(1,166,562)	(1,361,490)	(1,384,090)	(1,823,637)
<i>Total Other Financing Sources (Uses)</i>	<u>13,943</u>	<u>2,111</u>	<u>78,967</u>	<u>8,075,328</u>
<i>Net Change in Fund Balances</i>	<u>\$ 4,406,190</u>	<u>\$ 5,215,661</u>	<u>\$ (444,121)</u>	<u>\$ 2,358,372</u>
Debt Service as a Percentage of Noncapital Expenditures (1)	3.43%	3.50%	3.38%	10.80%

	2017	2016	2015	2014	2013	2012
\$	1,132,789	\$ 1,096,802	\$ 1,100,285	\$ 1,117,935	\$ 1,121,030	\$ 1,110,806
	17,604,187	17,825,204	17,388,739	16,489,310	15,876,556	15,714,825
	242,313	247,247	228,322	242,020	198,947	181,827
	7,184,267	8,180,243	7,857,561	7,733,093	8,300,702	9,478,598
	9,571,094	9,318,500	8,197,077	7,633,283	6,770,194	6,663,705
	822,374	779,859	797,528	828,058	818,639	831,922
	2,327,497	2,222,474	1,965,540	2,052,234	1,936,930	1,744,696
	81,016	62,487	60,147	69,281	79,979	69,336
	338,284	40,224	214,235	0	0	0
	276,070	115,371	138,465	200,432	(35,583)	164,376
	653,233	321,434	320,375	427,594	283,459	915,183
	<u>40,233,124</u>	<u>40,209,845</u>	<u>38,268,274</u>	<u>36,793,240</u>	<u>35,350,853</u>	<u>36,875,274</u>
	18,903,033	18,162,739	17,669,769	16,634,501	15,878,467	15,419,926
	1,291,896	1,319,056	1,365,118	1,158,284	1,036,616	970,609
	2,846,388	2,348,584	2,785,138	2,608,628	3,512,022	3,444,042
	3,063,328	3,317,840	4,383,030	4,345,424	3,012,073	4,440,344
	11,010,614	9,132,175	8,849,674	8,800,884	8,210,973	7,791,582
	4,561,868	4,467,372	3,669,863	4,180,747	4,301,719	3,269,011
	3,503,174	3,596,034	2,486,591	444,000	440,500	1,013,646
	150,800	157,240	157,861	135,501	130,654	146,414
	<u>45,331,101</u>	<u>42,501,040</u>	<u>41,367,044</u>	<u>38,307,969</u>	<u>36,523,024</u>	<u>36,495,574</u>
	<u>(5,097,977)</u>	<u>(2,291,195)</u>	<u>(3,098,770)</u>	<u>(1,514,729)</u>	<u>(1,172,171)</u>	<u>379,700</u>
	24,256	26,243	31,827	29,782	0	34,430
	2,653,674	3,113,674	3,113,674	2,033,674	0	0
	0	0	0	0	0	1,985,000
	0	14,006	16,051	18,087	19,897	23,798
	73,240	58,432	25,696	32,989	14,418	1,357,561
	0	0	6,259	6,606	0	0
	1,003,891	607,704	813,542	659,310	87,897	61,410
	<u>(1,003,891)</u>	<u>(607,704)</u>	<u>(813,542)</u>	<u>(659,310)</u>	<u>(87,897)</u>	<u>(61,410)</u>
	<u>2,751,170</u>	<u>3,212,355</u>	<u>3,193,507</u>	<u>2,121,138</u>	<u>34,315</u>	<u>3,400,789</u>
\$	<u>(2,346,807)</u>	<u>\$ 921,160</u>	<u>\$ 94,737</u>	<u>\$ 606,409</u>	<u>\$ (1,137,856)</u>	<u>\$ 3,780,489</u>
	9.50%	11.11%	8.35%	1.89%	1.89%	7.76%

City of Lima
Allen County, Ohio

*Property Tax Rates - Direct and Overlapping Property Tax Rates
(Per \$1,000 of Assessed Valuation)
Last Ten Years*

Collection Year	2021	2020	2019	2018	2017
Unvoted Millage					
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
Total Unvoted Millage	\$ 3.9000	\$ 3.9000	\$ 3.9000	\$ 3.9000	\$ 3.9000
Total Millage	\$ 3.9000	\$ 3.9000	\$ 3.9000	\$ 3.9000	\$ 3.9000
Overlapping Rates by Taxing District (1)					
Allen County	\$ 2.4000	\$ 2.4000	\$ 2.4000	\$ 2.4000	\$ 2.4000
Lima City School District	48.4990	48.5810	47.9910	47.5450	48.2640
Miscellaneous (a)	9.0000	9.0000	9.0000	9.0000	9.0000
Total Overlapping Tax Rate	\$ 63.7990	\$ 63.8810	\$ 63.2910	\$ 62.8450	\$ 63.5640
Effective Tax Rates (2)					
Residential/Agricultural Real	\$ 53.5268	\$ 53.6194	\$ 52.9969	\$ 53.8093	\$ 54.4646
Commerical/Industrial, Public Utility	\$ 56.2425	\$ 56.2835	\$ 55.6423	\$ 55.0506	\$ 55.8628
Public Utility Personal	\$ 63.7990	\$ 63.8810	\$ 63.2910	\$ 62.8450	\$ 63.5640

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.

2016	2015	2014	2013	2012
\$ 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
50.1740	50.0300	49.6670	49.5900	42.8500
8.8000	8.0500	7.0500	7.0500	7.0500
<u>\$ 65.2740</u>	<u>\$ 64.3800</u>	<u>\$ 63.0170</u>	<u>\$ 62.9400</u>	<u>\$ 56.2000</u>
\$ 56.1332	\$ 55.6482	\$ 54.2202	\$ 53.9603	\$ 45.6172
\$ 58.1383	\$ 56.1508	\$ 54.2153	\$ 53.7398	\$ 46.5435
\$ 65.2740	\$ 64.3760	\$ 63.0174	\$ 62.9430	\$ 56.2000

City of Lima
Allen County, Ohio

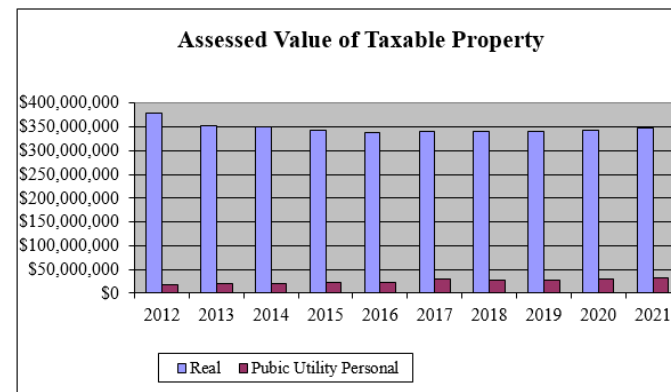
*Assessed Valuation and Estimated Actual Values of Taxable Property
Last Ten Years*

Collection Year	Real Property (1)			Public Utility Personal Property (2)		Total			Ratio	Full Tax Rate
	Assessed Value		Public Utility (2)	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
	Residential/Agricultural	Commercial Industrial/PU								
2021	\$ 225,170,570	\$ 121,162,620	\$ 195,400	\$ 990,081,686	\$ 32,381,750	\$ 36,797,443	\$ 378,910,340	\$ 1,026,879,129	36.90%	3.90
2020	224,203,660	119,193,350	178,840	981,645,286	29,230,410	33,216,375	372,806,260	1,014,861,661	36.73%	3.90
2019	224,226,820	120,652,230	163,450	985,835,714	26,935,550	30,608,580	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	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	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	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	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	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	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	395,928,130	1,099,593,655	36.01%	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.



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
2020	2021	\$ 1,638,587	\$ 1,191,785	72.73%	\$ 69,192	\$ 1,260,977	76.96%	\$ 377,610	23.04%
2019	2020	1,598,234	1,221,933	76.46%	58,930	1,280,863	80.14%	317,371	19.86%
2018	2019	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%

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	2020 Tax Year 2021 Collection Year	
		Taxable Assessed Value (1)	Percentage of Total Assessed Value
Public Utilities			
Ohio Power Company	1	\$ 23,816,550	73.11%
West Ohio Gas Co., Dominion East Ohio	2	5,106,930	15.68%
Total Top Two Public Utilities Taxpayers		<u>\$ 28,923,480</u>	<u>88.78%</u>
Total Assessed Value, Public Utilities		<u>\$ 32,577,150</u>	
Real Estate			
St. Rita's Medical Center	1	\$ 3,613,460	1.04%
CMK2 Lima II LLC	2	3,272,550	0.94%
Clocktower Plaza LLC	3	2,502,510	0.72%
CMK2 Lima IV LLC	4	2,008,210	0.58%
Lima Memorial Hospital	5	1,997,570	0.58%
WalMart Stores East LP	6	1,828,580	0.53%
Pedcor Investments	7	1,787,880	0.52%
S&S Superior Coach Co Inc	8	1,552,810	0.45%
3RM Findlay LLC	9	1,470,850	0.42%
CMK2 Lima 803 LLC	10	1,414,570	0.41%
Total, Top Ten Principal Real Property Taxpayers		<u>\$ 21,448,990</u>	<u>6.19%</u>
Total Assessed Value, Real Estate		<u>\$ 346,333,190</u>	
Total Assessed Value, All Values		<u>378,910,340</u>	

Source: Allen County Auditor

(1) The amounts presented represent the assessed values upon which 2021 and 2012 collections were based.

Taxpayer	Rank	2011 Tax Year 2012 Collection Year	
		Taxable Assessed Value (1)	Percentage of Total Assessed Value
Public Utilities			
Ohio Power Company	1	\$ 15,767,450	84.96%
West Ohio Gas Co., Dominion East Ohio	2	2,482,660	13.38%
Total Top Two Public Utilities Taxpayers		<u>\$ 18,250,110</u>	<u>98.34%</u>
Total Assessed Value, Public Utilities		<u>\$ 18,558,730</u>	
Real Estate			
NNN Health Care Office	1	6,525,570	1.73%
St Ritas Medical Center	2	5,299,420	1.40%
WalMart Stores East LP	3	4,395,830	1.16%
Gateway Jackson Inc.	4	3,977,800	1.05%
Lima Memorial Hospital	5	2,506,080	0.66%
Fisher Investment Property Inc.	6	2,276,450	0.60%
Pedcor Investments	7	1,879,050	0.50%
Fed Two Inc.	8	1,683,470	0.45%
Devco Properties of Marysville LLC	9	1,668,560	0.44%
J&T Real Estate LLC	10	1,313,870	0.35%
Total Top Ten Real Estate Taxpayers		<u>\$ 31,526,100</u>	<u>8.35%</u>
Total Assessed Value, Real Estate		<u>\$ 377,369,400</u>	
Total Assessed Value, All Values		<u>395,928,130</u>	

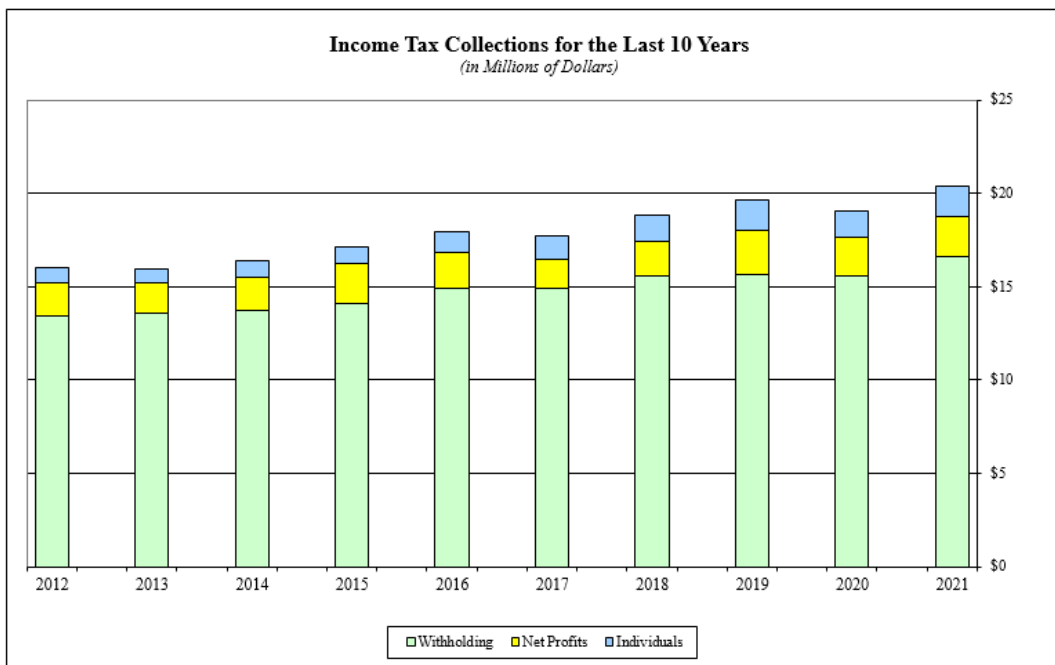
City of Lima
Allen County, Ohio

*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
2021	1.5%	\$ 20,402,151	\$ 16,570,599	81.22%	\$ 2,181,281	10.69%	\$ 1,650,271	8.09%
2020	1.5%	19,068,443	15,544,417	81.52%	2,121,716	11.13%	1,402,309	7.35%
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%

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	2021		2012	
	Number of Individual Accounts	Percent of Total Accounts	Number of Individual Accounts	Percent of Total Accounts
\$500,000 and higher	9	0.24	16	0.25
\$499,999 - \$100,000	307	8.08	268	4.23
\$99,999 - \$75,000	286	7.52	273	4.31
\$74,999 - \$50,000	595	15.65	682	10.77
Total	1,197	31.49	1,239	19.57
All Others	2,604	68.51	5,092	80.43
Total	3,801	100.00	6,331	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. The current year information is based on tax returns filed through May 31, 2022.

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>2021</u>		<u>2012</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	0.15
\$499,999 - \$100,000	13	0.62	11	0.54
\$99,999 - \$75,000	10	0.48	3	0.15
\$74,999 - \$50,000	22	1.05	21	1.03
Total	49	2.35	38	1.86
All Others	2,039	97.65	2,005	98.14
Total	<u>2,088</u>	<u>100.00</u>	<u>2,043</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, 2021*

Jurisdiction	Governmental Activities Debt Outstanding (2)	Percentage Applicable to City (1)	Amount Applicable to City
Direct:			
City of Lima	\$ 5,822,941	100.00%	\$ 5,822,941
Overlapping			
Allen County	4,176,782	17.96%	750,150
Lima City School District	4,605,000	98.08%	4,516,584
Bath Local School District	21,455,000	0.29%	62,220
Elida Local School District	23,378,320	12.85%	3,004,114
Perry Local School District	8,305,000	14.55%	1,208,378
Shawnee Local School District	487,500	3.51%	17,111
Apollo Career Center	28,175,000	3.70%	1,042,475
<i>Total Overlapping Debt</i>	<u>90,582,602</u>		<u>10,601,031</u>
Total	<u>\$ 96,405,543</u>		<u>\$ 16,423,972</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 2021.

(2) Includes all governmental activities long-term debt obligations including general obligation bonds, including premium, and capital leases payable.

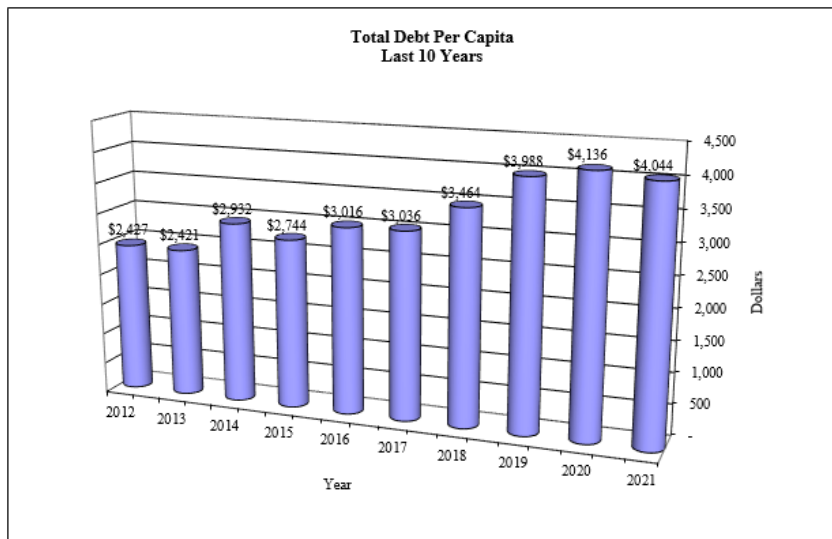
City of Lima
Allen County, Ohio

*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
2021	\$ 5,807,697	\$ 0	\$ 15,244	\$ 0	\$ 2,996,128	\$ 6,847,610	\$ 142,088
2020	6,619,538	0	21,823	0	3,404,041	30,393,229	284,170
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

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.



Type Activities								
OWDA Loans	Notes Payable	Capital Leases	(a) Total Debt	(b) Total Personal Income	Debt as Percentage of Personal Income	(b) Population	Debt Per Capita	
\$ 131,570,156	\$ 0	\$ 0	\$ 147,378,923	\$ 387,549,920	38.03%	36,440	\$ 4,044	
113,687,905	0	0	154,410,706	700,323,556	22.05%	37,117	4,160	
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	

City of Lima
Allen County, Ohio

Legal Debt Margin Information
Last Ten Years

	2021	2020	2019	2018
Total Assessed Property Value, as of 12/31	\$ 378,910,340	\$ 372,806,260	\$ 371,978,050	\$ 367,504,880
Overall Legal Debt Limit (10 ½ % of Assessed Valuation)	39,785,586	39,144,657	39,057,695	38,588,012
Debt Outstanding:				
General Obligation Bonds	\$ 5,613,750	\$ 6,402,500	\$ 7,387,250	\$ 8,428,500
Bond Anticipation Notes	0	0	0	0
Water/Sewer Revenue Bonds	6,340,000	29,195,000	30,895,000	32,770,000
Special Assessments (manuscript)	137,650	207,810	230,900	234,540
Wastewater/Sewer GO Bonds	2,325,625	2,696,250	3,074,375	3,447,500
Water GO Bonds	620,625	651,250	699,375	742,500
Water/Sewer Bond Anticipation Note	0	0	0	0
Total Gross Indebtedness	15,037,650	39,152,810	42,286,900	45,623,040
Less (Exemption Category):				
Bond Anticipation Notes	0	0	0	0
Water/Sewer Revenue Bonds	(6,340,000)	(29,195,000)	(30,895,000)	(32,770,000)
Special Assessments (manuscript)	(137,650)	(207,810)	(230,900)	(234,540)
Wastewater/Sewer GO Bonds	(2,325,625)	(2,696,250)	(3,074,375)	(3,447,500)
Water GO Bonds	(620,625)	(651,250)	(699,375)	(742,500)
Water/Sewer Bond Anticipation Note	0	0	0	0
General Obligation Bond Retirement Fund Balance	(162,334)	(68,811)	(19,860)	0
Total Net Debt Applicable to Debt Limit	5,451,416	6,333,689	7,367,390	8,428,500
Legal Debt Margin Within 10 ½ % Limitations	\$ 34,334,170	\$ 32,810,968	\$ 31,690,305	\$ 30,159,512
Legal Debt Margin as a Percentage of the Debt Limit	86.30%	83.82%	81.14%	78.16%
Unvoted Debt Limitation (5 ½ % of Assessed Valuation)	\$ 20,840,069	\$ 20,504,344	\$ 20,458,793	\$ 20,212,768
Total Gross Indebtedness	15,037,650	39,152,810	42,286,900	45,623,040
Less (Exemption Category):				
Bond Anticipation Notes	0	0	0	0
Water/Sewer Revenue Bonds	(6,340,000)	(29,195,000)	(30,895,000)	(32,770,000)
Special Assessments (manuscript)	(137,650)	(207,810)	(230,900)	(234,540)
Wastewater/Sewer GO Bonds	(2,325,625)	(2,696,250)	(3,074,375)	(3,447,500)
Water GO Bonds	(620,625)	(651,250)	(699,375)	(742,500)
Water/Sewer Bond Anticipation Note	0	0	0	0
General Obligation Bond Retirement Fund Balance	(162,334)	(68,811)	(19,860)	0
Net Debt Within 5 ½ % Limitations	5,451,416	6,333,689	7,367,390	8,428,500
Unvoted Legal Debt Margin Within 5 ½ % Limitations	\$ 15,388,653	\$ 14,170,655	\$ 13,091,403	\$ 11,784,268
Unvoted legal Debt Margin as a Percentage of the Unvoted Debt Limitation	73.84%	69.11%	63.99%	58.30%

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.

2017	2016	2015	2014	2013	2012
<u>\$ 370,691,950</u>	<u>\$ 359,552,490</u>	<u>\$ 365,071,460</u>	<u>\$ 371,947,760</u>	<u>\$ 372,867,060</u>	<u>\$ 395,928,130</u>
38,922,655	37,753,011	38,332,503	39,054,515	39,151,041	41,572,454
\$ 1,497,000	\$ 1,886,500	\$ 2,367,000	\$ 2,819,500	\$ 3,263,500	\$ 3,704,000
2,653,674	3,695,000	3,695,000	2,615,000	0	0
34,750,000	36,490,000	38,180,000	39,800,000	25,195,000	26,495,000
306,750	312,040	298,060	321,550	276,935	281,580
3,620,000	3,955,000	4,290,000	8,315,000	4,935,000	5,245,000
0	0	0	0	0	0
1,011,326	600,000	600,000	600,000	0	0
<u>43,838,750</u>	<u>46,938,540</u>	<u>49,430,060</u>	<u>54,471,050</u>	<u>33,670,435</u>	<u>35,725,580</u>
(2,653,674)	(3,695,000)	0	0	0	0
(34,750,000)	(36,490,000)	(38,180,000)	(39,800,000)	(25,195,000)	(26,495,000)
(306,750)	(312,040)	(298,060)	(321,550)	(276,935)	(281,580)
(3,620,000)	(3,955,000)	(4,290,000)	(8,315,000)	(4,935,000)	(5,245,000)
0	0	0	0	0	0
(1,011,326)	(600,000)	(600,000)	(600,000)	0	0
<u>0</u>	<u>1</u>	<u>(48,904)</u>	<u>18,716</u>	<u>(50,781)</u>	<u>(35,959)</u>
<u>1,497,000</u>	<u>1,886,501</u>	<u>6,013,096</u>	<u>5,453,216</u>	<u>3,212,719</u>	<u>3,668,041</u>
<u>\$ 37,425,655</u>	<u>\$ 35,866,510</u>	<u>\$ 32,319,407</u>	<u>\$ 33,601,299</u>	<u>\$ 35,938,322</u>	<u>\$ 37,904,413</u>
96.15%	95.00%	84.31%	86.04%	91.79%	91.18%
<u>\$ 20,388,057</u>	<u>\$ 19,775,387</u>	<u>\$ 20,078,930</u>	<u>\$ 20,457,127</u>	<u>\$ 20,507,688</u>	<u>\$ 21,776,047</u>
43,838,750	46,938,540	49,430,060	54,471,050	33,670,435	35,725,580
(2,653,674)	(3,695,000)	0	0	0	0
(34,750,000)	(36,490,000)	(38,180,000)	(39,800,000)	(25,195,000)	(26,495,000)
(306,750)	(312,040)	(298,060)	(321,550)	(276,935)	(281,580)
(3,620,000)	(3,955,000)	(4,290,000)	(8,315,000)	(4,935,000)	(5,245,000)
0	0	0	0	0	0
(1,011,326)	(600,000)	(600,000)	(600,000)	0	0
<u>0</u>	<u>1</u>	<u>(48,904)</u>	<u>18,716</u>	<u>(50,781)</u>	<u>(35,959)</u>
<u>1,497,000</u>	<u>1,886,501</u>	<u>6,013,096</u>	<u>5,453,216</u>	<u>3,212,719</u>	<u>3,668,041</u>
<u>\$ 18,891,057</u>	<u>\$ 17,888,886</u>	<u>\$ 14,065,834</u>	<u>\$ 15,003,911</u>	<u>\$ 17,294,969</u>	<u>\$ 18,108,006</u>
92.66%	90.46%	70.05%	73.34%	84.33%	83.16%

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
2021	36,440	\$ 378,910,340	\$ 8,803,825	\$ 2,996,128	\$ 5,807,697	1.5%	\$ 159.38
2020	37,117	372,806,260	10,023,579	3,404,041	6,619,538	1.8%	178.34
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

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	
2021	\$ 19,228,660	\$ 6,795,836	\$ 12,432,824	\$ 3,045,000 (3)	\$ 54,437	4.01
2020	19,343,465	10,172,704	9,170,761	280,000	130,938	22.32
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)

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 capital contributions.

(2) Direct operating expenses do not include depreciation and amortization expense.

(3) Revenue bond debt was fully repaid during 2021.

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	
2021	\$ 12,300,136	\$ 2,336,636	\$ 9,963,500	\$ 600,000	\$ 284,200	11.27
2020	12,737,476	4,364,585	8,372,891	1,390,000	1,136,819	3.31
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

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.
The City issued additional sewer improvement revenue bonds in 2018.
The City refunded the 2010 and 2014 series revenue bonds during 2021.

- (1) Service charges and interest do not include certain other financing sources such as gain on sale of capital assets, BAN premium, capital contributions 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

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)
2021	36,440	\$ 687,549,920	\$ 18,868	\$ 43,357	3,440	5.7%	\$ 378,910,340
2020	37,117	700,323,556	18,868	43,357	3,598	6.6%	372,806,260
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

Note: In 2020, increased unemployment rate was primarily due to the order from the Ohio Governor to close all non-essential business operations due to the COVID-19 pandemic. 2021 reflects slow economic recovery.

(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

(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 Six Years Ago

December 31, 2021			
Employer	Number of Employees	Rank	Percentage of Total City Employment
Bon Secours Mercy Health Inc.	3,272	1	7.3%
Lima Memorial Hospital	1,592	2	3.5%
Custom Staffing	1,400	3	3.1%
Allen County	1,137	4	2.5%
Wal-Mart Associates Inc	1,006	5	2.2%
Lima City Board of Education	953	6	2.1%
State of Ohio	759	7	1.7%
Spherion of Lima Inc	713	8	1.6%
Manpower US Inc.	703	9	1.6%
Adecco USA Inc.	677	10	1.5%
Total	12,212		
Total Employment within the City	44,931		

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 years prior to 2015 is not available. This information will be expanded upon in future reports.

December 31, 2015

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

	2021					2020				
	Full Time	Part Time	Seasonal	Total	Annual FTE's (1)	Full Time	Part Time	Seasonal	Total	Annual FTE's (1)
General Government										
Elected Officials	4.00	8.00		12.00	8.00	4.00	8.00		12.00	8.00
Council	1.00			1.00	1.00	1.00			1.00	1.00
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
Law	11.00			11.00	11.00	10.00		1.00	11.00	10.50
Public Works Administration	3.00			3.00	3.00	3.00			3.00	3.00
Engineering	4.00			4.00	4.00	4.00		1.00	5.00	4.50
Human Resources	2.00			2.00	2.00	2.00			2.00	2.00
Civil Service		4.00		4.00	2.00		4.00		4.00	2.00
Tax	6.00			6.00	6.00	6.00			6.00	6.00
Judges	27.00	5.00		32.00	29.50	26.00	5.00		31.00	28.50
Municipal Court	18.00	1.00		19.00	18.50	15.00	1.00		16.00	15.50
Public Buildings/Service Department										
Security of Persons and Property										
Police	80.00			80.00	80.00	78.00			78.00	78.00
Police - Dispatchers/Office/Other	21.00			21.00	21.00	21.00	1.00		22.00	21.50
Fire	76.00			76.00	76.00	70.00			70.00	70.00
Fire - Secretary - Other	1.00			1.00	1.00	1.00			1.00	1.00
Leisure Time Activities										
Parks Dept.	11.00		10.00	21.00	16.00	10.00		5.00	15.00	12.50
Recreation	2.00		16.00	18.00	10.00	2.00		8.00	10.00	6.00
Municipal Pool				0.00	-				0.00	-
Community Development										
Building / Zoning	7.00			7.00	7.00	7.00			7.00	7.00
General Community Development	14.00			14.00	14.00	11.00			11.00	11.00
Transportation										
Street Maintenance and Repair	27.05			27.05	27.05	24.80			24.80	24.80
Utility Services										
Utilities Administration	5.00			5.00	5.00	6.00			6.00	6.00
Data Services Group	7.00			7.00	7.00	5.00			5.00	5.00
Water	43.60			43.60	43.60	40.60			40.60	40.60
Sewer	34.40			34.40	34.40	33.40			33.40	33.40
Customer Service	12.00			12.00	12.00	14.00			14.00	14.00
Storm Water	14.95			14.95	14.95	13.20			13.20	13.20
Totals:	439.00	18.00	26.00	483.00	461.00	416.00	19.00	15.00	450.00	433.00

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.

2019					2018					2017				
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	8.00		11.00	7.00	3.00	11.00		14.00	8.50	3.00	9.00		12.00	7.50
1.00			1.00	1.00	2.00			2.00	2.00	1.00			1.00	1.00
2.00			2.00	2.00	2.00			2.00	2.00	2.00			2.00	2.00
5.00			5.00	5.00	5.00			5.00	5.00	4.00			4.00	4.00
1.00			1.00	1.00	1.00			1.00	1.00	0			0.00	0.00
12.00			12.00	12.00	9.00			9.00	9.00	9.00			9.00	9.00
4.00			4.00	4.00	3.00			3.00	3.00	3.00			3.00	3.00
5.00			5.00	5.00	5.00			5.00	5.00	6.00			6.00	6.00
3.00			3.00	3.00	2.00	1.00		3.00	2.50	2.00	1.00		3.00	2.50
	5.00		5.00	2.50		5.00		5.00	2.50		4.00		4.00	2.00
7.00			7.00	7.00	6.00			6.00	6.00	6.00			6.00	6.00
24.00	5.00		29.00	26.50	26.00	6.00		32.00	29.00	21.00	9.00		30.00	25.50
17.00	2.00		19.00	18.00	17.00	1.00		18.00	17.50	18.00	1.00		19.00	18.50
0.00			0.00	0.00	1.00			1.00	1.00	1.00			1.00	1.00
84.00			84.00	84.00	85.00			85.00	85.00	90.00			90.00	90.00
21.00	2.00		23.00	22.00	20.00	3.00		23.00	21.50	24.00	2.00		26.00	25.00
74.00			74.00	74.00	78.00			78.00	78.00	76.00			76.00	76.00
1.00			1.00	1.00	1.00			1.00	1.00	1.00			1.00	1.00
10.00		12.00	22.00	16.00	11.00		11.00	22.00	16.50	9.00		10.00	19.00	14.00
2.00		15.00	17.00	9.50	2.00		18.00	20.00	11.00	1.00		16.00	17.00	9.00
		19.00	19.00	9.50			17.00	17.00	8.50			14.00	14.00	7.00
8.00			8.00	8.00	8.00			8.00	8.00	6.00			6.00	6.00
12.00			12.00	12.00	11.00			11.00	11.00	10.00			10.00	10.00
26.00			26.00	26.00	28.00			28.00	28.00	25.00		2.00	27.00	26.00
6.00			6.00	6.00	5.00			5.00	5.00	6.00			6.00	6.00
6.00			6.00	6.00	6.00			6.00	6.00	5.00			5.00	5.00
41.00		5.00	46.00	43.50	39.00		7.00	46.00	42.50	37.00		5.00	42.00	39.50
34.00		3.00	37.00	35.50	34.00		2.00	36.00	35.00	32.00		4.00	36.00	34.00
13.00		1.00	14.00	13.50	13.00			13.00	13.00	13.00			13.00	13.00
14.00			14.00	14.00	13.00			13.00	13.00	10.00			10.00	10.00
436.00	22.00	55.00	513.00	474.50	436.00	27.00	55.00	518.00	477.00	421.00	26.00	51.00	498.00	459.50

City of Lima
Allen County, Ohio

*Full-Time Equivalent City Government Employees by Function/Program
Last Ten Years
(continued)*

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
	Annual FTE's (1)	Annual FTE's (1)	Annual FTE's (1)	Annual FTE's (1)	Annual FTE's (1)
General Government					
Elected Officials	7.50	7.00	8.00	9.00	7.00
Council	1.00	1.00	1.00	1.00	1.00
Finance/Mayor	2.00	2.00	2.00	2.00	2.00
Auditor / Purchasing	4.00	4.00	4.00	3.00	4.00
Mayor's Office	0	0	0	0	0
Law/Pub Defender	10.00	11.00	9.50	8.50	10.00
Public Works Administration	3.00	3.00	2.00	6.00	5.50
Engineering	6.00	4.50	4.00	3.50	4.50
Human Resources	2.50	2.00	2.00	2.50	2.00
Civil Service	1.50	2.50	2.50	2.00	4.00
Tax	6.00	6.00	6.00	5.00	5.00
Judges	27.50	24.50	27.50	22.00	23.00
Municipal Court	19.00	16.50	17.50	25.50	23.50
Public Buildings/Service Department	1.00	1.00	1.00	1.00	1.00
Security of Persons and Property					
Police	90.00	92.00	81.00	78.00	83.00
Police - Dispatchers/Office/Other	19.50	18.00	20.50	20.50	21.00
Fire	76.00	74.00	72.00	68.00	69.00
Fire - Secretary - Other	1.50	1.50	2.00	1.00	1.50
Leisure Time Activities					
Parks Dept.	16.00	18.50	19.00	14.50	16.50
Recreation	9.50	10.00	10.00	11.00	10.50
Municipal Pool	10.00	7.50	6.00	5.50	6.00
Community Development					
Building / Zoning	6.00	6.00	6.00	5.00	5.00
General Community Development	11.00	9.00	9.00	11.00	9.00
Transportation					
Street Maintenance and Repair	26.50	25.50	26.50	34.00	28.50
Utility Services					
Utilities Administration	7.00	6.00	6.00	6.00	6.00
Data Services Group	6.00	6.00	6.00	6.00	4.00
Water	40.50	41.50	47.50	32.50	40.00
Sewer	35.00	36.50	35.50	25.00	26.50
Customer Service	13.50	13.50	15.00	9.50	8.50
Storm Water	13.00	12.00	13.00	15.00	15.00
Totals:	<u>472.00</u>	<u>462.50</u>	<u>462.00</u>	<u>433.50</u>	<u>442.50</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	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Government										
<i>Council and Clerk</i>										
Number of Ordinances Passed	331	271	302	298	330	281	275	304	252	286
Number of Resolutions Passed	27	19	22	11	8	9	8	16	12	19
<i>Auditor/Finance Department</i>										
Number of checks/ vouchers issued	7,109	6,929	7,571	7,000	8,054	8,518	8,679	8,187	7,974	7,964
Amount of checks written	\$ 61,060,321	\$ 55,715,798	\$ 73,782,875	\$ 62,051,700	\$ 55,928,341	\$ 72,738,467	\$ 53,804,556	\$ 47,622,182	\$ 45,283,572	\$ 44,756,183
Interest earnings for fiscal year (cash basis)	\$ 256,836	\$ 524,731	\$ 807,515	\$ 459,896	\$ 318,875	\$ 204,365	\$ 152,266	\$ 142,005	\$ 175,287	\$ 197,970
Agency Ratings - Standard & Poors (Water)	A+	A+	A+	A+	A+	A+	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	\$ 14,157,401	\$ 11,596,004	\$ 7,592,473	\$ 8,177,422	\$ 87,655,201	\$ 8,721,549	\$ 8,856,871	\$ 8,845,640	\$ 8,770,603	\$ 8,166,750
<i>Human Resources Department</i>										
Net Aggregate Health Costs	\$ 8,528,055	\$ 8,415,626	\$ 8,488,999	\$ 8,118,116	\$ 7,555,268	\$ 6,920,555	\$ 5,901,364	\$ 5,687,168	\$ 5,280,821	\$ 5,032,026
Percentage Enrollment in Wellness Programs	36.0%	39.0%	26.0%	26.7%	28.3%	45.9%	33.5%	28.9%	26.7%	17.4%
Number of hires of Police Officers from certified lists	10	1	2	9	3	6	9	8	4	4
Number of hires of Fire/Medics from certified lists	10	0	0	4	2	3	4	6	0	0
<i>Income Tax Department</i>										
Active Income Tax Accounts										
Individual	7,443	7,424	7,824	7,551	5,838	5,647	4,944	5,567	5,336	4,824
Business	2,207	2,150	2,097	2,003	3,376	3,334	4,325	3,270	3,414	3,366
Withholding	1,963	1,304	1,929	1,330	1,328	1,416	1,493	1,549	1,515	1,624
Amount of Penalties and Interest Collected	\$ 301,642	\$ 223,520	\$ 268,204	\$ 251,978	\$ 163,285	\$ 191,232	\$ 149,527	\$ 142,314	\$ 122,998	\$ 189,496
Annual number of Corporate withholding forms processed	20,391	19,335	19,165	19,035	18,071	17,861	13,031	15,125	15,061	14,558
Annual number of balance due statements forms processed	2,553	2,183	2,788	2,397	2,307	3,332	2,774	2,435	1,135	1,429
Annual number of estimated payment forms processed	4,028	3,320	3,416	2,957	1,410	3,452	4,203	4,301	4,153	4,252
Annual number of reconciliations of withholdings processed	1,962	2,046	2,113	2,190	2,216	2,223	2,235	2,197	2,214	2,227
<i>Law Director</i>										
Claims administered through Claims Advisory Board	22	8	21	18	15	12	31	47	25	26
Dollar amount of contracts reviewed	\$ 13,406,709	\$ 6,681,076	\$ 9,261,851	\$ 71,293,160	\$ 9,260,351	\$ 5,623,292	\$ 4,604,776	\$ 5,265,922	NA	NA
Number of cases prosecuted	6,677	6,176	8,602	9,230	8,627	10,359	8,581	9,507	7,896	7,014
Total collections	\$ 572,107	\$ 77,691	\$ 85,535	\$ 107,836	\$ 141,211	\$ 145,205	\$ 276,897	\$ 23,504	\$ 35,739	\$ 10,208
<i>Municipal Court</i>										
Number of Civil Cases	2,579	2,727	4,358	3,677	3,745	3,277	3,297	4,024	3,823	4,529
Number of Criminal cases	2,482	2,460	3,539	5,447	3,568	3,493	3,372	4,024	4,004	3,611
Number of OVI cases	704	568	954	1,054	1,157	1,245	1,019	1,056	947	791
Number of other Traffic cases	9,183	7,255	12,803	16,794	13,863	14,561	13,115	13,835	12,631	9,070
Number of Arraignments	15,026	10,265	15,208	17,639	21,247	19,697	20,016	19,550	18,086	14,427
Number of persons placed on Probation	778	592	867	768	749	712	785	714	560	994
Number of Subpoenas issued	3,046	3,200	3,838	3,840	10,389	12,933	11,190	14,999	13,066	10,949

City of Lima
Allen County, Ohio

Operating Indicators by Function/Program (continued)
Last Ten Years

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Building Department Indicators										
Residential Permits Issued **	734	663	855	396	383	398	409	363	380	439
Commercial Permits Issued **	941	817	919	652	791	639	583	670	649	765
Total Permits Issued	1,675	1,480	1,774	1,048	1,174	1,037	992	1,033	1,029	1,204
Estimated Costs of Projects of Permit Customers										
Residential	\$ 2,331,127	\$ 3,159,001	\$ 3,347,443	\$ 2,090,154	\$ 1,190,725	\$ 2,197,971	\$ 2,686,757	\$ 2,299,729	\$ 1,630,305	\$ 3,224,810
Commercial	107,534,272	85,204,985	92,520,252	43,562,832	64,144,406	73,159,345	64,976,012	76,971,526	54,638,474	67,984,488
Total Estimated Cost	\$ 109,865,399	\$ 88,363,986	\$ 95,867,695	\$ 45,652,986	\$ 65,335,131	\$ 75,357,316	\$ 67,662,769	\$ 79,271,255	\$ 56,268,779	\$ 71,209,298
Security of Persons & Property										
Police Department										
Employees of the Department										
Sworn	73	70	78	83	80	83	86	73	68	78
Civilian	18	18	19	19	21	18	20	19	16	19
Part-time	0	0	2	2	2	3	4	3	4	4
Total Employees of the Department	91	88	99	104	103	104	110	95	88	101
Total Calls for Services	36,602	35,334	41,208	43,670	45,707	48,205	45,336	42,509	43,571	45,116
Crimes										
Homicide	3	13	6	5	7	8	3	4	3	6
Rape	85	58	61	45	52	46	49	39	42	51
Robbery	51	59	65	68	81	122	82	75	78	101
Assault	567	143	133	120	113	1,297	1,093	1,114	1,433	1,621
Burglary	337	341	397	478	569	97	602	605	382	618
Larceny/Theft	1,231	1,001	1,102	1,182	1,413	2,125	1,556	1,297	1,350	1,462
Simple Assaults	754	1,121	1,121	989	1,000	955	936	1,009	1,190	1,313
Record Number										
Reports	8,376	7,987	8,981	12,163	10,230	9,218	9,538	7,226	7,086	7,295
Record Checks	6,519	4,660	7,976	7,139	7,282	7,673	9,477	8,062	8,496	7,867
Court Notices	2,267	2,773	3,986	4,586	5,770	6,924	6,685	9,262	8,693	8,089
Warrants/Summons	2,266	2,065	2,054	2,094	2,082	2,129	1,876	2,307	2,707	2,491
Audio/Video	5,153	4,992	4,542	3,907	3,446	3,489	2,822	2,692	2,504	1,547
Total Records	24,581	22,477	27,539	29,889	28,810	29,433	30,398	29,549	29,486	27,289
Fire Department										
EMS Operations										
EMS Responses	4,323	3,881	3,827	3,956	3,735	3,881	3,733	3,559	3,117	2,882
EMS Billing Collections	\$ 542,365	\$ 529,225	\$ 569,713	\$ 491,845	\$ 425,618	\$ 481,749	\$ 496,103	\$ 525,671	\$ 367,949	\$ 401,660
Fire Operations										
Fire Responses	173	224	212	212	226	212	219	233	226	240
Hazardous Condition Responses	174	367	265	202	197	188	229	210	211	220
Service Calls	569	545	423	442	475	399	332	404	295	293
Number of Personnel	72	69	71	75	73	75	72	68	69	71
Prevention Services										
Fire Safety Inspections	237	226	219	188	204	203	187	193	185	206
Safety City Participants	0	0	1,280	2,200	1,920	2,002	1,999	2,200	4,500	4,513
Students Given Fire & Safety Education	2,080	2,130	2,645	2,738	3,108	2,377	3,349	2,408	2,410	2,462

City of Lima
Allen County, Ohio

Operating Indicators by Function/Program (continued)
Last Ten Years

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Fire Department (continued)										
Arson Investigation										
Incendiary Fires	13	22	19	14	20	21	24	32	25	22
Accidental Fires	19	21	27	40	29	27	25	23	25	26
Undetermined Fires	7	1	13	5	11	7	11	7	7	10
Juvenile	0	11	1	4	5	3	4	4	4	2
Total Arson Investigations	39	55	60	63	65	58	64	66	61	60
Leisure Time Activities										
Parks and Recreation										
Recreation Swimming pool attendance	0	0	5,656	5,931	5,715	7,051	5,415	4,096	4,419	5,908
Recreation Mens & Womens Leagues Participation	6,048	6,525	8,112	7,552	6,512	5,456	5,984	5,640	5,820	5,160
Playground Participation	2,589	0	3,169	3,336	3,462	3,323	2,787	3,171	3,171	3,743
Shelter House Reservations	201	22	249	225	205	217	225	260	248	253
Youth Leagues Participation	8,424	7,210	8,976	8,904	6,460	6,692	5,089	5,160	4,812	4,548
Community Environment ***										
Housing Counseling/Training	25	18	24	30	28	22	25	105	105	105
Costs Associated with Housing Counseling/Training	\$ 25,201	\$ 25,200	\$ 25,990	\$ 24,410	\$ 25,200	\$ 25,472	\$ 31,028	\$ 32,566	\$ 33,955	\$ 37,990
Street/Sidewalk Improvement Projects	2,800	997	2,624	1,640	3,805	2,493	48	49	45	59
Costs Associated with Street/Sidewalk Improvement Projects	\$ 221,183	\$ 134,891	\$ 152,793	\$ 193,795	\$ 149,061	\$ 290,316	\$ 268,616	\$ 212,084	\$ 231,938	\$ 462,969
Clearance and Demolition of Structures	3	10	10	5	2	13	19	8	5	2
Costs Associated with Clearance & Demolitions	\$ 42,604	\$ 68,095	\$ 110,398	\$ 151,385	\$ 3,848	\$ 106,150	\$ 133,692	\$ 50,991	\$ 179,345	\$ 28,020
Property Maintenance inspections	1,996	2,835	2,657	4,271	2,774	2,493	2,563	2,382	2,200	1,902
Costs Associated with Property Maintenance & Inspections	\$ 192,780	\$ 219,790	\$ 193,168	\$ 167,663	\$ 171,367	\$ 143,798	\$ 137,097	\$ 196,570	\$ 263,857	\$ 241,474
Transportation										
Streets Department										
Rejuvenating Spray on Streets (Miles)	4.60	5.40	5.90	5.20	6.70	4.14	4.81	4.29	3.11	4.52
Crackseal Coating Program (hours)	166	10	76	271	219	528	335	137	189	77
Street Improvements-Asphalt Overlay (linear feet)	30,446	47,665	37,752	32,665	35,376	47,836	25,400	28,934	16,420	23,866
Street Improvements-Asphalt-Non-Utility Cuts (hours) *	3,884	3,986	4,286	4,761	4,155	4,851	4,385	3,858	4,791	3,815
Street Improvements-Asphalt-Utility Cuts (hours) *	1,581	2,019	1,447	1,867	2,293	1,995	1,991	1,590	940	951
Street Repair-Full depth (hours)	298	514	182	329	0	309	24	32	865	125
Street Repair-Curbs and Sidewalks (hours)	0	40	0	8	0	0	0	9	0	70
Street Repair-Berms (hours)	131	298	172	122	901	502	378	60	673	447
Street Light Repairs, including Retro Fitting (hours)	582	746	791	1,259	708	1,273	1,259	1,147	1,680	2,098
Guardrail Repair (hours)	91	51	30	203	84	80	221	360	89	97
Paint Striping-Pavement Marking and Street Painting (hours)	384	107	351	343	490	662	487	357	381	333
Street Sweeper (hours)	2,662	2,507	2,853	3,034	4,337	2,860	2,802	3,380	2,051	2,517
Alley Maintenance, including Brushing (hours)	2,299	2,647	1,030	1,247	1,601	1,493	1,235	2,072	1,562	2,378
Concrete repairs-Non-Utility (hours) *	476	393	488	238	196	544	412	191	600	200
Concrete repairs-Utility (hours) *	1,282	1,250	1,256	1,851	1,407	1,703	817	1,136	1,457	1,920
Catch Basin Repairs (hours)	3,536	3,502	3,465	3,616	4,497	3,381	4,767	3,239	3,458	3,166
Catch Basin Cleaning (hours)	2,984	3,374	2,378	3,686	3,874	3,931	2,351	2,433	2,842	1,892
Leaf collection (hours)	1,776	1,595	1,880	2,565	2,403	3,220	2,016	2,144	2,599	1,324

City of Lima
Allen County, Ohio

Operating Indicators by Function/Program (continued)
Last Ten Years

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Streets Department (continued)										
Tree Removal and Trimming (hours)	2,492	3,014	2,603	2,409	2,451	2,392	1,979	2,156	3,049	3,923
Number of Trees Planted per year	120	247	20	17	33	20	10	13	13	203
Signage, including Parks Dept. (hours)	284	1,650	2,278	2,340	2,499	2,507	2,715	3,077	2,921	2,872
Snow & Ice Removal (regular labor cost)	\$ 52,743	\$ 38,321	\$ 39,160	\$ 39,160	\$ 28,909	\$ 37,939	\$ 49,101	\$ 54,657	\$ 23,389	\$ 32,668
Snow & Ice Removal (overtime labor cost)	\$ 36,389	\$ 23,690	\$ 18,616	\$ 18,616	\$ 19,306	\$ 18,486	\$ 28,299	\$ 90,625	\$ 37,443	\$ 23,669
Equipment Repairs/Body Shop (cost)	\$ 164,870	\$ 151,331	\$ 143,880	\$ 158,000	\$ 142,271	\$ 137,274	\$ 137,284	\$ 120,806	\$ 74,675	\$ 99,524
Tons of Snow-Melting Salt Used	896	1,027	881	881	934	790	1,484	2,374	1,741	1,247
Water Department										
Water Rates per 1st 300 Cu ft of water used	\$ 12.32	\$ 12.32	\$ 11.30	\$ 10.37	\$ 9.51	\$ 9.51	\$ 8.46	\$ 7.52	\$ 6.86	\$ 6.26
Average number of water accounts billed monthly										
Residential	22,706	22,592	23,468	22,404	22,177	22,183	22,138	22,093	22,007	21,984
Industrial	71	78	83	80	83	98	94	94	94	94
Commercial	1,962	1,936	1,941	1,876	1,848	1,832	1,832	1,841	1,833	1,831
Total Customers	24,739	24,606	25,492	24,360	24,108	24,113	24,064	24,028	23,934	23,909
Total Water Collections Annually (Including P&I)										
Residential	\$ 8,424,331	\$ 8,441,345	\$ 7,789,384	\$ 6,891,163	\$ 6,777,797	\$ 6,721,277	\$ 6,151,975	\$ 5,963,115	\$ 5,195,214	\$ 4,925,895
Industrial	6,423,086	6,492,244	6,391,991	5,518,002	6,481,775	5,554,141	4,732,703	4,316,816	3,764,984	3,753,525
Commercial	4,931,965	4,560,526	4,448,977	4,597,122	3,394,546	3,400,627	3,163,007	2,877,227	2,370,806	2,211,685
General Fund Water Contract (all customers)	8,655,351	8,357,253	8,188,392	7,727,826	8,009,943	7,270,914	6,418,984	5,849,016	5,080,895	4,996,793
Total Collections	\$ 28,434,733	\$ 27,851,368	\$ 26,818,744	\$ 24,734,113	\$ 24,664,061	\$ 22,946,959	\$ 20,466,669	\$ 19,006,174	\$ 16,411,899	\$ 15,887,898
Sewer Department										
Sewer Rates per 1st 300 Cu ft of water used	\$ 46.17	\$ 46.17	\$ 41.34	\$ 39.77	\$ 38.22	\$ 34.91	\$ 31.63	\$ 28.37	\$ 26.63	\$ 26.63
Avg. number of sewer accounts billed monthly										
Residential	13,933	13,901	13,848	13,860	13,730	13,773	13,782	13,802	13,922	13,948
Industrial	45	53	55	54	59	75	73	73	72	72
Commercial	1,255	1,240	1,241	1,222	1,220	1,207	1,212	1,233	1,243	1,239
Total Customers	15,233	15,194	15,144	15,136	15,009	15,055	15,067	15,108	15,237	15,259
Total Sewer Collections Annually (Including P&I)										
Residential	\$ 8,706,537	\$ 8,695,389	\$ 8,390,066	\$ 7,977,037	\$ 7,935,372	\$ 7,356,298	\$ 6,951,948	\$ 6,422,306	\$ 6,196,411	\$ 5,823,416
Industrial	2,849,193	2,969,147	2,504,856	2,695,017	2,965,259	2,499,602	2,106,605	1,928,000	1,893,477	1,715,431
Commercial	4,127,688	3,711,576	3,760,333	3,226,561	3,755,832	3,315,787	3,163,004	2,861,700	2,535,080	2,307,531
Total Collections	\$ 15,683,418	\$ 15,376,112	\$ 14,655,255	\$ 13,898,615	\$ 14,656,463	\$ 13,171,687	\$ 12,221,557	\$ 11,212,006	\$ 10,624,968	\$ 9,846,378
Total flow of wastewater treatment plant (Billions of Gallons)	4.522	4.740	5.447	6.126	5.567	4.756	5.408	5.335	5.138	4.787
Average daily flow (Millions of gallons per day)	13.017	12.980	15.650	16.780	15.250	12.990	14.820	14.62	14.08	13.22
Tons of dry sludge removed	2,071.39	2,296.11	3,019.30	2,943.57	2,256.90	2,519.90	9,188.00	8,163.70	5,671.10	4,382.40
Refuse Services										
Average number of accounts billed monthly	11,670	11,627	11,577	11,588	11,475	11,518	11,526	11,548	11,651	11,667
Total Refuse Collections Annually (Including P&I)										
Residential	\$ 2,829,057	\$ 2,818,596	\$ 2,803,380	\$ 2,828,457	\$ 2,827,948	\$ 2,808,956	\$ 2,847,567	\$ 2,839,794	\$ 2,919,982	\$ 2,879,590
Commercial	3,678	3,841	3,842	3,615	3,599	3,755	3,703	3,013	3,368	4,065
Total Collections	\$ 2,832,735	\$ 2,822,437	\$ 2,807,222	\$ 2,832,072	\$ 2,831,547	\$ 2,812,711	\$ 2,851,270	\$ 2,842,807	\$ 2,923,350	\$ 2,883,655

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 Ten Years

Function/Program	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Governmental Activities										
General Government										
Municipal Administrative Building	1	1	1	1	1	1	1	1	1	1
Municipal Court Building	1	1	1	1	1	1	1	1	1	1
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Vehicles, including confiscated	57	58	57	60	56	52	53	58	57	55
Fire										
Operating Stations	3	3	3	3	3	3	3	3	3	5
Pumpers/Fire Trucks	6	6	6	6	6	6	7	8	9	8
Ambulances	4	4	4	3	3	3	3	3	2	2
Vehicles	13	13	13	10	11	12	10	8	8	7
Parks and Recreation										
Parks	8	8	8	8	7	7	7	7	7	7
Pools	1	1	1	1	1	1	1	1	1	1
Observatories	1	1	1	1	1	1	1	1	1	1
Safety City	1	1	1	1	1	1	1	1	1	1
Rentable Shelters	5	5	5	5	5	5	5	5	5	5
Concert Pavillion	1	1	1	1	1	1	1	1	1	1
Fieldhouse	1	1	1	1	1	1	1	1	1	1
Vehicles	27	24	23	20	21	16	18	18	NA	NA
Community Development										
Vehicles	7	7	8	8	6	7	8	10	NA	NA
Public Works										
Streets (miles)	179	179	179	179	178	178	178	178	178	178
Administrative Vehicles	2	2	2	3	3	3	3	3	NA	NA
Engineering Vehicles	4	4	7	5	5	4	4	4	NA	NA
Building & Zoning Vehicles	2	2	3	2	1	2	2	2	NA	NA
Streets/Service Vehicles	47	43	31	39	40	50	49	47	NA	NA
Business-Type Activities										
Water Department										
Water Lines (miles)	485	485	482	482	450	450	450	450	450	450
Vehicles	14	14	13	12	11	11	11	10	NA	NA
Wastewater										
Sanitary Sewers (miles)	252	253	252	252	240	240	240	240	240	240
Vehicles	17	18	17	15	17	17	17	17	NA	NA
Utilities Administration										
Customer Service Fleet	10	10	9	9	9	8	9	9	NA	NA
Field Services Fleet	6	4	4	4	4	4	4	4	NA	NA
Field Services Fleet	42	43	42	39	37	41	37	37	NA	NA
Storm Water										
Storm Sewers (miles)	95	105	91	91	90	90	NA	NA	NA	NA
Service Vehicles	6	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 8/25/2022

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