



Dave Yost • Auditor of State

CITY OF LIMA
ALLEN COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

City of Lima
Allen County
50 Town Square
Lima, Ohio 45801

To the Members of Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, 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, (the City) as of and for the year ended December 31, 2015, 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 28, 2016, wherein we noted the City adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* – an amendment of GASB Statement No. 27 and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the City's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the City's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the City's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2016



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

City of Lima
Allen County
50 Town Square
Lima, Ohio 45801

To the Members of Council:

Report on Compliance for the Major Federal Program

We have audited the City of Lima's (the City) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the City of Lima's major federal program for the year ended December 31, 2015. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the City's major federal program.

Management's Responsibility

The City's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

Auditor's Responsibility

Our responsibility is to opine on the City's compliance for the City's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in 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). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the City's major program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on the Major Federal Program

In our opinion, the City of Lima complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2015.

Report on Internal Control Over Compliance

The City's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the City's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the City's internal control over compliance.

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

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

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. 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 also 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 (the City) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our unmodified report thereon dated June 28, 2016. Our opinion also explained that the City adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* – an amendment of GASB Statement No. 27 and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement*. We conducted our audit to opine on the City's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements.

The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2016

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CITY OF LIMA
ALLEN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Grantor / Program Title	CFDA Number	Grant Number	Federal Expenditures
U. S. Department of Housing and Urban Development			
Direct Programs:			
Community Development Block Grants/Entitlement Grants	14.218	B13MC390014	\$520,568
Community Development Block Grants/Entitlement Grants	14.218	B14MC390014	477,641
Community Development Block Grants/Entitlement Grants	14.218	B15MC390014	917
Total Community Development Block Grants/Entitlement Grants			<u>999,126</u>
Home Investment Partnerships Program	14.239	MC-39-0219	79,632
Total U.S. Department of Housing and Urban Development			<u>1,078,758</u>
U.S. Department of Justice			
Direct Program:			
Equitable Sharing Program	16.922		43,954
<i>Passed through Office of Criminal Justice Services</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0148	9,139
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0197	16,452
Total Edward Byrne Memorial Justice Assistance Grants Program			<u>25,591</u>
Public Safety Partnership and Community Policing Grants	16.710	2011-UMWX-0143	118,969
Public Safety Partnership and Community Policing Grants	16.710	2013-UMWX-0144	35,158
Public Safety Partnership and Community Policing Grants	16.710	2014-UMWX-0053	42,602
Total Public Safety Partnership and Community Policing Grants			<u>196,729</u>
Total U.S. Department of Justice			<u>266,274</u>
U.S. Department of Transportation			
<i>Passed through Ohio Department of Public Safety</i>			
National Priority Safety Programs - Impaired Driving Enforcement Program	20.616	IDEP-2015-2-00-00-00400-00	15,616
State and Community Highway Safety - Selective Traffic Enforcement Program	20.600	STEP 2015-2-00-00-00579-00	11,581
<i>Passed through Ohio Department of Transportation</i>			
Highway Planning and Construction - Lima Railroad Grade Separation	20.205	PID-80441	402,046
Highway Planning and Construction - Lima Traffic Study	20.205	PID-90949	30,856
Highway Planning and Construction - Lima Bike Path Phase 5	20.205	PID-92337	62,674
Highway Planning and Construction - Kibby Street	20.205	PID 90217	1,070,046
Total Highway Planning and Construction Grants			<u>1,565,622</u>
Total U.S. Department of Transportation			<u>1,592,819</u>
U.S. Department of Homeland Security			
Direct Programs:			
Assistance to Firefighters Grant	97.044	EMW-2013-FO-01282	230,759
Total U.S. Department of Homeland Security			<u>230,759</u>
U.S. Environmental Protection Agency			
<i>Passed through Ohio Environmental Protection Agency</i>			
Clean Water Act Section 319(h) Nonpoint Source Implementation Grants	66.460	12(h)EPA-42	93,092
Total U.S. Environmental Protection Agency			<u>93,092</u>
Total Federal Financial Assistance			<u>\$3,261,702</u>

See accompanying notes to the schedule of expenditures of federal awards

**CITY OF LIMA
ALLEN COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Lima's (the City's) under programs of the federal government for the year ended December 31, 2015. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City.

NOTE B – SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting.

Direct costs are those made for the benefit of one federal program and are allocable to that program. The City recognizes direct costs as disbursements in the Schedule. Indirect costs benefit more than one federal program and are not directly allocable to the programs receiving the benefits. The City would recover these costs from the federal government by a) applying federally approved indirect cost rates; b) by allocating the indirect costs among benefiting programs in accordance with federally approved plans; or c) by electing the 10 percent de minimis rate. Indirect costs would be recognized as disbursements in the Schedule. For fiscal year 2015, all disbursements in the Schedule are direct costs. The City has not made an election whether or not to use the 10 percent de minimis rate.

NOTE C – MATCHING REQUIREMENTS

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

**CITY OF LIMA
ALLEN COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Community Development Block Grants/Entitlement Grants CFDA # 14.218
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	Yes

**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

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City of Lima, Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2015



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

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CITY OF LIMA, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2015

Issued by the City Auditor's Office

Randall S. Bartels, City Auditor
Susan Odenweller, Chief Deputy Auditor

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Introductory Section



CITY OF LIMA
Allen County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015

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City of Lima, Ohio

50 Town Square Lima, Ohio 45801-4900
419/228-5462 Fax 419/221-5199 www.cityhall.lima.oh.us

David J. Berger, Mayor

June 30, 2016

Citizens of Lima

The Honorable Mayor, and

Members of City Council

City of Lima, Ohio

I am pleased to present the City of Lima's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2015. The report was prepared according to generally accepted accounting principles (GAAP). 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 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, 2015.

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

The State of Ohio Auditor's Office has issued an unmodified opinion on the City of Lima's basic financial statements for the year ended December 31, 2015. The Independent Auditor's Report is located at the front of the financial section of this report.



PROFILE OF THE CITY

The City of Lima, established in 1831, covers almost fourteen square miles and serves as the county seat of Allen County. 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 and several other 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 38,432 as of the 2014 population estimates from the U.S. Census Bureau.

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

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

All funds, except agency funds, are required to be budgeted and appropriated. The legal level of control has been established by City Council at the fund, department, and object level for all major funds and at the fund level for all remaining funds. 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 fiscal year 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 approximately 3,000 individuals and Lima Memorial Health System employs approximately 900.

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

Downtown Lima, after several years of decline is seeing resurgence in economic activity. In the past five years the downtown area has seen over 30 new businesses begin operation. Everything from full service

restaurants to radio/media companies to dance studios have opened their doors and provide for a very diverse population to the downtown area.

The City continues to work with James A. Rhodes State College to construct a Center for Health Science Education and Innovations facility in the downtown area which will house certain Allied Health programs for the College.

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 balance of at least two months of the prior year's expenditures. Through diligent attention to hiring and expenditures, the City has managed to maintain a cash balance close to three and one-half months of the prior year's 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.

MAJOR INITIATIVES

The City completed work on several capital improvement projects in 2015.

Completion of the Hall of Justice Local Area Network room in early 2015 provides the City with redundancy in its computer network operations. This project also greatly enhances the Police Department's crime lab by providing additional space and updated equipment.

Kibby Street was reconstructed from Bellefontaine Ave to Pine Street. This project not only reconstructed the road bed, but with participation from the City Storm Water Utility, curbs, gutters and catch basins were replaced or installed.

Upgrades to Simmons Field and the field's lighting will greatly enhance that facility's usefulness.

The City continued to work on a railroad grade separation project in 2015. The project would provide an underpass where Elm Street and the Indiana and Ohio railroad intersect. Engineering work continues and additional grant funds were awarded that will allow for property and right of way acquisition.

In 2015 the City completed work on a new parking lot. This improvement is significant because the project utilized “green” technology, specifically permeable pavers and enhanced green spaces. These methods will help reduce the amount of storm water that flows to the City’s wastewater treatment plant.

2015 also saw several projects either completed or continued in the waste water treatment area.

Work continued on the twenty eight million dollar Waste Water Treatment Plant Headworks project. This project is a part of a series of projects the City is committed to carry out to satisfy a Federal Environmental Protection Agency Consent Decree. Completion date for the Headworks project is estimated to be in late 2017.

A project to improve and upgrade twenty four existing sanitary sewer lift stations was completed in 2015.

The City began construction of an upstream regulator sewer separation project in 2015, with an estimated completion date of late 2016. This project is also part of the City’s Consent Decree.

AWARDS AND ACKNOWLEDGEMENTS

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

Respectfully submitted,



Randall S. Bartels
City Auditor.

CITY OF LIMA
Allen County, Ohio

List of Elected and Appointed Officials
As of December 31, 2015

ELECTED OFFICIALS

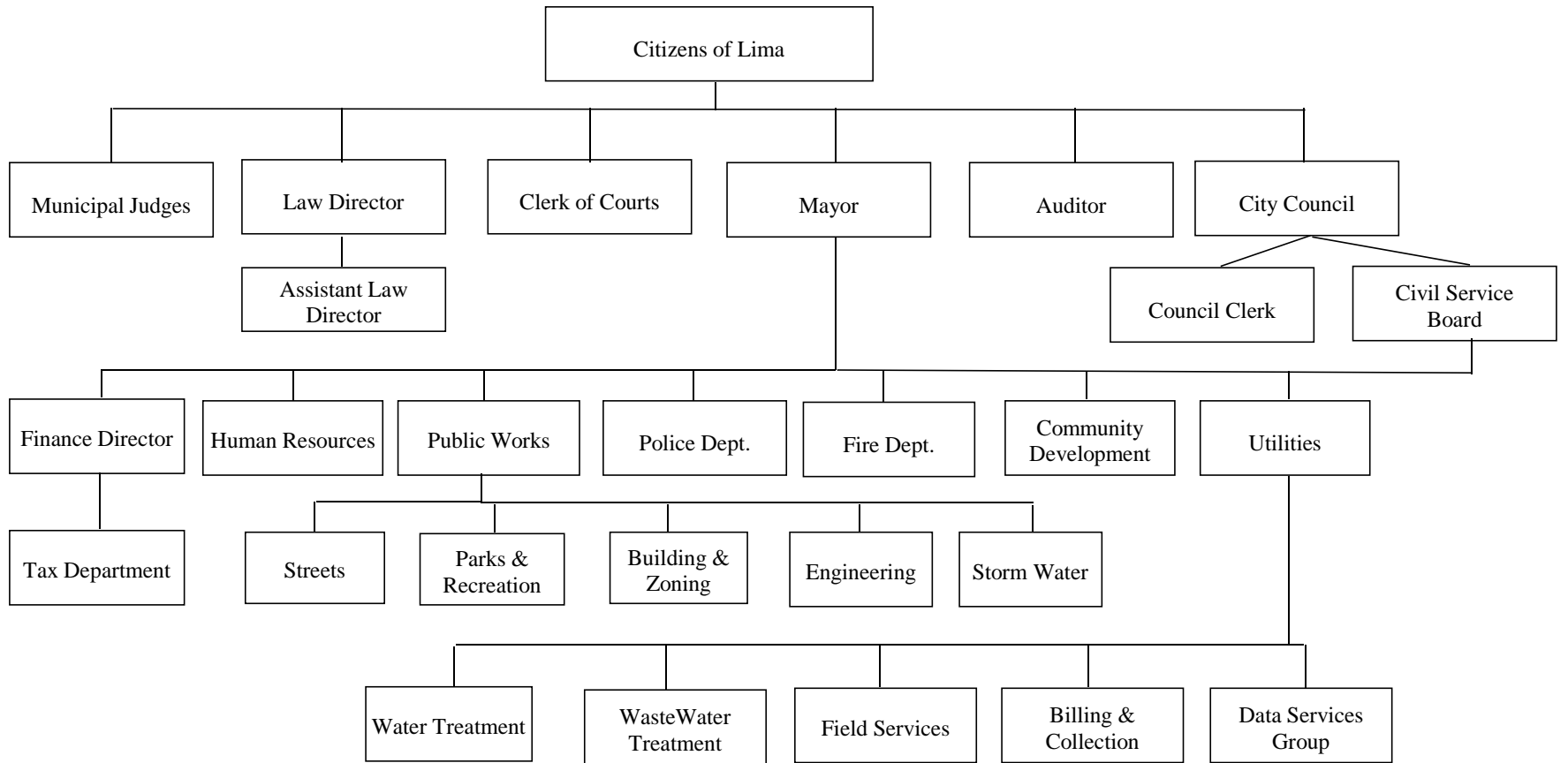
Mayor	David Berger
City Auditor	Randall Bartels
City Law Director	Anthony Geiger
Clerk of Courts	James Link
Municipal Judge	RicKard Workman
Municipal Judge	Tammie Hursh
Council President	John Nixon
Council Member, 1 st Ward	Todd Gordon
Council Member, 2 nd Ward	Sam McLean
Council Member, 3 rd Ward	Jesse Lowe II
Council Member, 4 th Ward	Tom Tebbin
Council Member, 5 th Ward	Teresa Adams
Council Member, 6 th Ward	Derry Glenn
Council Member, 7 th Ward	Ann Miles

APPOINTED OFFICIALS

Clerk of Council	Sally Clemans
Assistant Law Director	John Payne
Finance Director	Steve Cleaves
Director of Human Resources	Vince Ozier
Public Works Director	Howard Elstro
Deputy Public Works Director	Saul Allen
Deputy Public Works Director	Ric Stolly
Community Development Director	Amy Sackman Odum
Director of Utilities	Gary Sheeley
Chief of Police	Kevin Martin
Fire Chief	Mark Heffner
Civil Service Board Member	Sean Carpenter
Civil Service Board Member	Autumn Swanson
Civil Service Board Member	Debra Vobbe
Civil Service Secretary	Andrew King

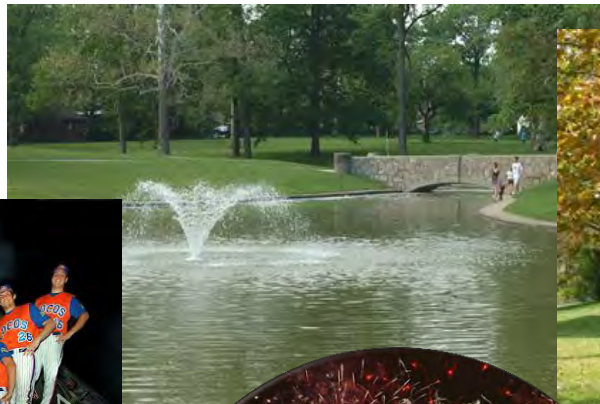
CITY OF LIMA
Allen County, Ohio

Organizational Chart
Top Level By Appointing Authority





Financial Section





Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

City of Lima
Allen County
50 Town Square
Lima, Ohio 45801

To the Members of Council:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Lima, Allen County, Ohio (the City), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the City's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lima, Allen County, Ohio, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2X to the financial statements, during the year ended December 31, 2015, the City adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* – an amendment of GASB Statement No. 27 and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the City's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2016, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2016

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CITY OF LIMA
Allen County, Ohio

Management's Discussion and Analysis
For the Year Ended December 31, 2015
(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, 2015. 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 2015 are as follows:

- ❑ For the City as a whole, general revenues accounted for \$20.7 million in revenue or 29.3 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants, contributions and interest accounted for \$50.0 million or 70.7 percent of total revenues of \$70.7 million.
- ❑ Total program expenses were \$69.3 million: \$38.6 million in governmental activities and \$30.7 million in business-type activities.
- ❑ In total, the City's net position increased \$1.4 million. The business-type activities contributed the majority of the increase at \$1.4 million. The governmental activities change in net position was \$22,316.
- ❑ Outstanding debt decreased nearly \$6.3 million to \$106,295,634 from \$112,556,406. In March 2015, the City repaid \$3.7 million of existing bond anticipation notes. Also in March 2015, the City issued \$1.08 million in new bond anticipation notes to finance police, fire and street department vehicles and equipment. Despite the new obligation, the City has prudently managed the repayment of existing debt obligations, contributing to the overall decrease in the City's debt.

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 2015 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 8. 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 and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-

CITY OF LIMA
Allen County, Ohio

Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)
(Continued)

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 (what the citizens own) and liabilities (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, and general administrative. Income taxes, property taxes, undivided local government, ambulance user fees and state and federal grants finance most of these activities.
- ❑ **Business-Type Activities** - The City charges a fee to customers to help cover all or most of the cost of certain services it provides. The City's water, sewer, refuse and storm water operations are reported here.

Reporting the City of Lima's Most Significant Funds

Fund Financial Statements

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

CITY OF LIMA
Allen County, Ohio

Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)
(Continued)

in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation 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, which is considered to be the City's major governmental fund. Information from the remaining governmental funds is combined into a single, aggregated presentation.

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

Our analysis of the City's major governmental fund begins on page 13. The governmental fund financial statements begin on page 20.

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

The proprietary fund financial statements begin on page 25.

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 30.

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CITY OF LIMA
Allen County, Ohio

Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)
(Continued)

The City of Lima as a Whole

Recall that the Statement of Net Position provides the perspective of the City as a whole.

Table 1 provides a summary of the City's net position for 2015 compared to 2014:

(Table 1)
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	Restated 2014	2015	Restated 2014	2015	Restated 2014
Assets						
Current and Other Assets	\$ 35,538,014	\$ 33,488,911	\$ 34,825,277	\$ 45,278,501	\$ 70,363,291	\$ 78,767,412
Capital Assets, Net	58,139,068	58,474,904	131,540,543	124,085,945	189,679,611	182,560,849
Net Pension Asset	22,665	6,177	17,539	4,780	40,204	10,957
Total Assets	<u>93,699,747</u>	<u>91,969,992</u>	<u>166,383,359</u>	<u>169,369,226</u>	<u>260,083,106</u>	<u>261,339,218</u>
Deferred Outflows of Resources						
Deferred Charges on Debt Refundings	0	0	285,495	314,098	285,495	314,098
Pension	4,368,623	2,809,144	964,363	664,880	5,332,986	3,474,024
Deferred Outflows of Resources	<u>4,368,623</u>	<u>2,809,144</u>	<u>1,249,858</u>	<u>978,978</u>	<u>5,618,481</u>	<u>3,788,122</u>
Liabilities						
Current and Other Liabilities	2,744,891	2,595,512	6,610,200	4,019,286	9,355,091	6,614,798
Long-Term Liabilities						
Due Within One Year	620,710	563,842	3,837,890	7,423,020	4,458,600	7,986,862
Due in More than One Year						
Net Pension Liability	30,970,162	29,370,908	5,286,909	5,167,495	36,257,071	34,538,403
Other Amounts	7,553,004	6,984,420	97,868,418	101,202,324	105,421,422	108,186,744
Total Liabilities	<u>41,888,767</u>	<u>39,514,682</u>	<u>113,603,417</u>	<u>117,812,125</u>	<u>155,492,184</u>	<u>157,326,807</u>
Deferred Inflows of Resources						
Unavailable Revenues	10,644,595	9,878,696	0	0	10,644,595	9,878,696
Pension	126,934	0	98,232	0	225,166	0
Total Deferred Inflows of Resources	<u>10,771,529</u>	<u>9,878,696</u>	<u>98,232</u>	<u>0</u>	<u>10,869,761</u>	<u>9,878,696</u>
Net Position						
Net Investment in Capital Assets	52,627,927	53,589,765	37,464,541	33,632,832	90,092,468	87,222,597
Restricted	5,269,325	5,219,376	0	0	5,269,325	5,219,376
Unrestricted	(12,489,178)	(13,423,383)	16,467,027	18,903,247	3,977,849	5,479,864
Total Net Position	<u>\$ 45,408,074</u>	<u>\$ 45,385,758</u>	<u>\$ 53,931,568</u>	<u>\$ 52,536,079</u>	<u>\$ 99,339,642</u>	<u>\$ 97,921,837</u>

During 2015, the City adopted GASB Statement 68, *Accounting and Financial Reporting for Pensions— an Amendment of GASB Statement 27*, which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the City's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting the net pension asset and deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension asset/liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature

CITY OF LIMA
Allen County, Ohio

Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)
(Continued)

of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB 68, the net pension asset/liability equals the City's proportionate share of each plan's collective:

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

GASB notes that pension 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. GASB noted that the unfunded portion of this pension 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 this liability. 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 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 pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *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 pension system is responsible for the administration of the plan.

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. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, 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 pension 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 is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

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

As a result of implementing GASB 68, the City is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, from \$71,941,345 to \$45,385,758 for governmental activities and from \$57,033,914 to \$52,536,079 for business-type activities.

The City's *combined* net position changed from a year ago (as restated), increasing \$1.4 million or 1.45 percent.

CITY OF LIMA
Allen County, Ohio

Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)
(Continued)

Net position in the City's governmental activities remained consistent to prior year at \$45.4 million, increasing \$22,316 or less than 1 percent. 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 \$0.93 million from 2014. Restricted net position, those restricted mainly for debt repayment, capital projects and special purposes such as street repairs, state highway projects, and community housing programs increased \$0.05 million or 1 percent over prior year. The net investment in capital assets category decreased \$0.96 million from 2014.

Total governmental assets increased approximately \$1.73 million from 2014. A contributing factor to the overall increase is a \$0.5 million increase in income tax receivable. The City's improving business community supports an increase in business and withholding tax revenues. With the ability to assess taxpayer property tax duplicates for sidewalk repairs, property maintenance charges and storm water services, special assessments receivable contributed \$0.8 million to the overall increase. Intergovernmental receivables account for \$0.5 million of the increase due to increased permissive tax revenues to be received from Allen County for certain City street projects.

Total governmental liabilities increased approximately \$2.3 million from prior year most significantly due to a \$1.6 million increase in the net pension liability. The City issued new bond anticipation notes to fund various equipment and vehicle purchases which also contributed to the overall increase. Deferred inflows/outflows of resources remained consistent to the prior year.

Net position in the City's business-type activities also remained consistent with prior year increasing \$0.4 million or less than 1 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. Net investment in capital assets increased \$2.8 million mainly due to the increase in the construction in process as the City begins significant sewer projects.

Business-type total assets decreased \$2.99 million from the prior year. Equity in pooled cash and cash equivalents contributed most significantly to this decrease. The City issued revenue bonds in late December 2014 whereby the funds were received before expenditures were incurred during 2015. Business-type liabilities decreased \$4.2 million mainly due to the timing of the repayment of \$3.7 million bond anticipation notes. Deferred inflows/outflows of resources remained consistent to the prior year.

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CITY OF LIMA
Allen County, Ohio

Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)
(Continued)

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 2015 and 2014.

(Table 2)
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	Restated 2014	2015	Restated 2014	2015	Restated 2014
Revenues						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$ 11,320,957	\$ 10,956,352	\$ 31,404,972	\$ 32,064,878	\$ 42,725,929	\$ 43,021,230
Operating Grants, Contributions and Interest	3,713,821	3,260,118	0	0	3,713,821	3,260,118
Capital Grants, Contributions and Interest	3,532,799	3,036,751	34,223	46,290	3,567,022	3,083,041
Total Program Revenues	18,567,577	17,253,221	31,439,195	32,111,168	50,006,772	49,364,389
<i>General Revenues:</i>						
Property Taxes	1,137,684	1,079,483	0	0	1,137,684	1,079,483
Income Taxes	17,544,370	16,799,451	0	0	17,544,370	16,799,451
Other Local Taxes	228,322	242,020	0	0	228,322	242,020
Intergovernmental	1,182,210	1,095,138	0	0	1,182,210	1,095,138
Investment Earnings	126,528	185,960	23,743	42,545	150,271	228,505
Rebate on RZ and BAB Bonds	16,051	18,087	199,218	198,789	215,269	216,876
Gain (Loss) on Sale of Capital Assets	(47,591)	24,535	113	(15,376)	(47,478)	9,159
Miscellaneous	306,458	463,048	9,147	113,284	315,605	576,332
Total General Revenues	20,494,032	19,907,722	232,221	339,242	20,726,253	20,246,964
Total Revenues	39,061,609	37,160,943	31,671,416	32,450,410	70,733,025	69,611,353
Program Expenses						
Security of Persons and Property	18,511,963	17,137,714	0	0	18,511,963	17,137,714
Leisure Time	1,568,227	1,302,089	0	0	1,568,227	1,302,089
Community Environment	2,834,788	2,690,726	0	0	2,834,788	2,690,726
Transportation	6,403,662	6,159,891	0	0	6,403,662	6,159,891
General Government	9,156,702	9,251,593	0	0	9,156,702	9,251,593
Interest and Fiscal Charges	163,865	150,570	0	0	163,865	150,570
Water	0	0	14,902,799	13,867,145	14,902,799	13,867,145
Sewer	0	0	11,482,755	10,262,642	11,482,755	10,262,642
Refuse	0	0	2,713,587	2,555,500	2,713,587	2,555,500
Storm Water	0	0	1,576,872	1,507,012	1,576,872	1,507,012
	38,639,207	36,692,583	30,676,013	28,192,299	69,315,220	64,884,882
Increase (Decrease) in Net Position						
<i>Before Transfers</i>	422,402	468,360	995,403	4,258,111	1,417,805	4,726,471
Net Transfers	(400,086)	(288,816)	400,086	288,816	0	0
Change in Net Position	\$ 22,316	\$ 179,544	\$ 1,395,489	\$ 4,546,927	\$ 1,417,805	\$ 4,726,471
Beginning Net Position	45,385,758	N/A	52,536,079	N/A	97,921,837	N/A
Ending Net Position	\$ 45,408,074	\$ 45,385,758	\$ 53,931,568	\$ 52,536,079	\$ 99,339,642	\$ 4,726,471

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$3,474,024 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$3,699,201. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

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	Governmental Activities	Business-Type Activities	Total
Total 2015 program expenses under GASB 68	\$ 38,639,207	\$ 30,676,013	\$ 69,315,220
Pension expense under GASB 68	(3,112,598)	(586,603)	(3,699,201)
2015 contractually required contribution	2,962,377	681,199	3,643,576
Adjusted 2015 program expenses	38,488,986	30,770,609	69,259,595
Total 2014 program expenses under GASB 27	36,692,583	28,192,299	64,884,882
Increase in program expenses not related to pension	\$ 1,796,403	\$ 2,578,310	\$ 4,374,713

Governmental Activities

Overall, governmental activities had a slight increase in net position of \$22,316.

The funding for City's governmental activities comes from several different sources. Revenues provided by specific programs including charges for services amount to 29.0 percent of all governmental revenue. Revenues provided by sources other than city residents in the form of operating and capital grants comprise another 18.6 percent. General revenues account for the remaining 52.5 percent. The City's most significant general revenue is its municipal income tax. Other prominent sources include property taxes and unrestricted grants and entitlements such as local government funding.

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

Total governmental revenues increased \$1.9 million from the prior year mainly due to increased income tax revenues and additional capital grant funds.

Total governmental expenses increased \$1.9 million from 2014. Police and Fire Departments continue to represent the largest expense of the governmental activities. This expense of \$18,511,963 represents 47.9 percent of the total governmental services expenses. These two departments operate out of the General fund.

The City's Transportation Department provides the City and its citizens many services including public road 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 \$6,403,662 or 16.6 percent of the total governmental services expenses.

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 \$2,834,788. This is 7.3 percent of total governmental services expenses.

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The City also 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 \$1,568,227 in 2015 or 4.1 percent of total governmental services expenses.

General government expenses equaled \$9,156,702 or 23.7 percent of the total government services expenses. This category includes expenses associated with City departments not associated with the other cost centers.

Business-Type Activities

Business-type activities include water, sewer, refuse and storm water operations. The revenues are generated primarily from charges for services. In 2015, charges for services of \$31,404,972 accounted for 99.2 percent of the all business-type revenues. The total expenses for the utilities were \$30,676,013, providing an increase in net position of \$1,195,489 for the business-type activities.

The City's Funds

Governmental Funds

Information about the City's governmental funds begins on page 20. These funds are accounted for using the modified accrual method of accounting. All governmental funds had revenues, excluding other financing sources, of \$38,268,274, an increase of \$1,475,034 or 4.0 percent from 2014. All governmental funds also had expenditures, excluding other financing uses, of \$41,367,044, an increase of \$3,059,075 or 8.0 percent over 2014. The City's governmental funds reported combined ending fund balance of \$15.9 million; \$6.3 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 \$633,473 from 2014. Total expenditures increased \$715,394; however revenues also increased \$1,052,743 to offset the increased spending. During 2015, the City purchased police, fire and other City vehicles, negotiated police contracts, as well as completed the Hall of Justice/LAN Room project.

The total fund balance for all other governmental funds decreased of \$538,736 from the previous year 2014. The decrease is mainly due to the expiration of operating and capital grants.

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 25.

The water fund had a slight decrease in net position of \$36,884 from 2014. Although total water fund operating expenses were \$1 million greater than 2014, current year revenues also increased to sufficiently

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cover current year expenses. The increase in water fund revenues is due to the implementation of increased charges for service. The increase in water fund expenses is due to increased costs for utility services, supplies and interest.

The sewer fund showed an increase in net position of \$167,748 from 2014. Current year revenues decreased \$610,900 from prior year due to a decrease in the collection of charges for services. Total operating expenses were \$909,724 more than in 2014 due to additional professional services associated with complying with the requirements of the Consent Decree.

The refuse fund showed a \$135,458 increase in net position over 2014. Consistent with prior years, the revenues are sufficient to cover expenses in the fund and there are no individually significant changes from 2014.

The storm water fund showed a \$1.1 million increase in net position over 2014. Consistent with prior years, the revenues are sufficient to cover expenses in the fund. This fund received \$400,086 in contributed capital in 2014.

These funds are accounted for on an accrual basis. The City is consistent with reviews of these funds, and the necessary adjustments are made to ensure strength in our enterprise funds.

General Fund Budgeting Highlights

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

During the course of 2015, 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 \$29.4 million, \$0.8 million over the final budget estimates of \$28.6 million. The most significant contributing factors include municipal income tax revenues over projections by \$300,608 and charges for services were over projections by \$508,379. Intergovernmental revenues were above projections by \$45,089. Investment income was \$21,612 above final projections as well. Other revenue sources including property taxes, fees, licenses and permits and fines and forfeitures were slightly under their projected amounts by \$915, 3,472 and 71,291, respectively.

Actual expenditures of \$29.8 million were \$1.2 million lower than the final appropriations of \$31.0 million. All of the City's departments came in under budget in 2015 by maintaining a conservative spending approach due to uncertainties in the economy of the City.

The most significant difference between the general fund's original budget and final budget is in 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 spending is appropriately planned. The budget

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for security of persons and property expenses also changed significantly between the original and final budgets as the City finalized certain contract negotiations.

Capital Assets and Debt Administration

Capital Assets

At the end of year 2015, the City had \$189.7 million invested in land, buildings, equipment, infrastructure and vehicles. A total of \$58.1 million of this was for governmental activities with the remaining \$131.5 million attributable to business-type activities. Table 3 shows fiscal year 2015 balances compared with 2014.

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

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$ 6,631,954	\$ 6,545,106	\$ 5,254,044	\$ 5,254,044	\$ 11,885,998	\$ 11,799,150
Construction in Progress	1,463,468	3,688,033	18,193,890	8,341,686	19,657,358	12,029,719
Buildings	7,255,548	7,029,068	45,935,438	47,295,717	53,190,986	54,324,785
Improvements	743,871	756,532	14,374,853	15,278,541	15,118,724	16,035,073
Machinery and Equipment	2,770,190	1,676,655	14,574,242	14,964,141	17,344,432	16,640,796
Furniture and Fixtures	45,691	37,012	13,462	15,235	59,153	52,247
Vehicles	1,127,618	1,316,257	928,583	967,150	2,056,201	2,283,407
Capitalized Interest and Intangibles	0	0	2,180,160	2,274,793	2,180,160	2,274,793
Infrastructure	38,100,728	37,426,241	30,085,871	29,694,638	68,186,599	67,120,879
Totals	<u>\$ 58,139,068</u>	<u>\$ 58,474,904</u>	<u>\$ 131,540,543</u>	<u>\$ 124,085,945</u>	<u>\$ 189,679,611</u>	<u>\$ 182,560,849</u>

Total capital assets increased by \$7.1 million in 2015. In governmental activities, the Hall of Justice/LAN Room project completion contributed to the decrease in construction in progress and the increases in buildings, machinery and equipment and furniture and fixtures. Various road and intersection improvements, including the Kibby Street reconstruction project, contributed to the increase in infrastructure. The City also completed a bikeway expansion and the Simmons Field lighting projects.

In business-type activities, the City's Utilities Department completed a significant rehabilitation project to twenty-six of the City's sanitary sewer lift stations. Construction has begun on several sanitary sewer projects including an upstream regulator sewer separation project, segmented block sewer system rehabilitation and a significant, critical equipment replacement and upgrade project at the wastewater treatment plant.

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

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Management's Discussion and Analysis
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Debt Administration

The total outstanding debt for the City as of December 31, 2015 was \$106,295,634. This balance reflects a decrease of \$6.2 million, or 5.56 percent, from the prior year balance. During 2015, the City repaid \$3.7 million and issued \$1.08 million new bond anticipation notes. 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		Total	
	2015	2014	2015	2014	2015	2014
General Obligation Bonds	\$ 2,386,606	\$ 2,843,916	\$ 4,325,189	\$ 4,654,309	\$ 6,711,795	\$ 7,498,225
Revenue Bonds	0	0	38,838,050	40,465,283	38,838,050	40,465,283
Bond Anticipation Notes	3,113,674	2,033,674	1,181,326	4,881,326	4,295,000	6,915,000
Capital Leases	10,861	7,554	0	0	10,861	7,554
OWDA Loans	0	0	55,445,346	56,533,682	55,445,346	56,533,682
Bresler Reservoir Termination Agreement	0	0	994,580	1,136,662	994,580	1,136,662
Total	\$ 5,511,141	\$ 4,885,144	\$ 100,784,491	\$ 107,671,262	\$ 106,295,632	\$ 112,556,406

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.

The City is developing new and enhancing existing economic development incentives to attract new businesses and encourage existing ones to expand their operations within the City of Lima. City administration is currently working with businesses to occupy several industrial parks within the City limits. Extension of City utilities to new areas is an ongoing process. The City's recent construction of a new reservoir is just one of the efforts to serve the anticipated needs for 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 City of Lima, 50 Town Square, Lima, OH 45801 or email randy.bartels@cityhall.lima.oh.us.

CITY OF LIMA
Allen County, Ohio

Statement of Net Position
December 31, 2015

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 16,987,316	\$ 21,497,320	\$ 38,484,636
Taxes Receivable	5,068,003	0	5,068,003
Accounts Receivable	770,656	8,511,424	9,282,080
Intergovernmental Receivable	2,841,311	0	2,841,311
Special Assessments Receivable	9,769,267	0	9,769,267
Accrued Interest Receivable	18,640	0	18,640
Materials and Supplies Inventory	216,259	73,584	289,843
Notes Receivable	315,175	0	315,175
Prepaid Items	104,975	116,899	221,874
Internal Balances	(579,450)	579,450	0
Restricted assets:			
Equity in Pooled Cash and Cash Equivalents	0	583,469	583,469
Cash and Cash Equivalents with Fiscal and Escrow Agents	25,862	3,463,131	3,488,993
Capital Assets:			
Nondepreciable Capital Assets	8,095,421	23,447,934	31,543,355
Depreciable Capital Assets, Net	50,043,647	108,092,609	158,136,256
Net Pension Asset	22,665	17,539	40,204
<i>Total Assets</i>	<u>93,699,747</u>	<u>166,383,359</u>	<u>260,083,106</u>
Deferred Outflows of Resources			
Deferred Charges on Debt Refunding	0	285,495	285,495
Pension	4,368,623	964,363	5,332,986
<i>Total Deferred Outflows of Resources</i>	<u>4,368,623</u>	<u>1,249,858</u>	<u>5,618,481</u>

CITY OF LIMA
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Statement of Net Position
December 31, 2015

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Liabilities			
Accounts Payable	252,560	667,482	920,042
Contracts Payable	1,114,141	2,951,236	4,065,377
Accrued Wages	696,322	210,689	907,011
Retainages Payable	0	727,865	727,865
Intergovernmental Payable	326,948	234,151	561,099
Accrued Interest Payable	34,534	1,091,471	1,126,005
Claims Payable	317,601	0	317,601
Payable from Restricted Assets:			
Refundable Deposits	0	583,468	583,468
Accrued Interest Payable	2,785	143,838	146,623
Long-Term Liabilities			
Due Within One Year	620,710	3,837,890	4,458,600
Due in More Than One Year			
Net Pension Liability (see Note 12)	30,970,162	5,286,909	36,257,071
Other Amounts Due in More Than One Year	7,553,004	97,868,418	105,421,422
<i>Total Liabilities</i>	<u>41,888,767</u>	<u>113,603,417</u>	<u>155,492,184</u>
 Deferred Inflows of Resources			
Unavailable Revenue - Property Taxes	875,328	0	875,328
Unavailable Revenue - Special Assessments	9,769,267	0	9,769,267
Pension	126,934	98,232	225,166
<i>Total Deferred Inflows of Resources</i>	<u>10,771,529</u>	<u>98,232</u>	<u>10,869,761</u>
 Net Position			
Net Investment in Capital Assets	52,627,927	37,464,541	90,092,468
Restricted for:			
Capital Projects	676,555	0	676,555
Debt Service	368,859	0	368,859
Other Purposes	4,223,911	0	4,223,911
Unrestricted	(12,489,178)	16,467,027	3,977,849
<i>Total Net Position</i>	<u>\$ 45,408,074</u>	<u>\$ 53,931,568</u>	<u>\$ 99,339,642</u>

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

CITY OF LIMA
Allen County, Ohio

Statement of Activities
For the Year Ended December 31, 2015

	<u>Program Revenues</u>				<u>Net (Expenses) Revenues and Changes in Net Position</u>		
	<u>Expenses</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants, Contributions, and Interest</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>		
					<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
Governmental Activities:							
Security of Persons and Property	\$ 18,511,963	\$ 745,871	\$ 664,149	\$ 0	\$ (17,101,943)	\$ 0	\$ (17,101,943)
Leisure Time Activities	1,568,227	50,668	207,496	99,000	(1,211,063)	0	(1,211,063)
Community Environment	2,834,788	348,194	944,494	4,519	(1,537,581)	0	(1,537,581)
Transportation	6,403,662	475,745	1,897,682	3,334,909	(695,326)	0	(695,326)
General Government	9,156,702	9,700,479	0	94,371	638,148	0	638,148
Interest and Fiscal Charges	163,865	0	0	0	(163,865)	0	(163,865)
Total Governmental Activities	38,639,207	11,320,957	3,713,821	3,532,799	(20,071,630)	0	(20,071,630)
Business-Type Activities:							
Water	14,902,799	14,822,149	0	34,037	0	(46,613)	(46,613)
Sewer	11,482,755	11,465,159	0	186	0	(17,410)	(17,410)
Refuse	2,713,587	2,850,040	0	0	0	136,453	136,453
Storm Water	1,576,872	2,267,624	0	0	0	690,752	690,752
Total Business-Type Activities	30,676,013	31,404,972	0	34,223	0	763,182	763,182
Totals	69,315,220	42,725,929	3,713,821	3,567,022	(20,071,630)	763,182	(19,308,448)
General Revenues:							
Property Taxes Levied for:							
General Purposes					1,137,684	0	1,137,684
Income Taxes Levied for:							
General Purposes					17,544,370	0	17,544,370
Other Local Taxes					228,322	0	228,322
Intergovernmental Revenue, Unrestricted					1,182,210	0	1,182,210
Rebates on RZ and BAB Bonds					16,051	199,218	215,269
(Loss) Gain on Sale of Capital Assets					(47,591)	113	(47,478)
Investment Earnings					126,528	23,743	150,271
Miscellaneous					306,458	9,147	315,605
Total General Revenues					20,494,032	232,221	20,726,253
Transfers					(400,086)	400,086	0
Change in Net Position					22,316	1,395,489	1,417,805
<i>Net Position Beginning of Year (Restated, see Note 2)</i>					45,385,758	52,536,079	97,921,837
<i>Net Position End of Year</i>					\$ 45,408,074	\$ 53,931,568	\$ 99,339,642

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, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
Assets & Deferred Outflows of Resources			
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 9,381,177	\$ 4,955,268	\$ 14,336,445
Receivables:			
Taxes	5,014,135	53,868	5,068,003
Accounts	770,656	0	770,656
Intergovernmental	575,461	2,265,850	2,841,311
Special Assessments	5,550	9,763,717	9,769,267
Interfund	19,372	49,000	68,372
Accrued Interest	17,606	1,034	18,640
Materials and Supplies Inventory	0	122,000	122,000
Due From Other Funds	0	249,060	249,060
Notes Receivable	0	315,175	315,175
Prepaid Items	99,991	4,984	104,975
Restricted assets:			
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	25,862	25,862
Advances to Other Funds	144,033	0	144,033
<i>Total Assets & Deferred Outflows of Resources</i>	\$ 16,027,981	\$ 17,805,818	\$ 33,833,799
 Liabilities & Deferred Inflows of Resources			
Liabilities:			
Accounts Payable	\$ 184,380	\$ 40,744	\$ 225,124
Contracts Payable	35,031	1,079,110	1,114,141
Interfund Payable	0	68,372	68,372
Accrued Wages	646,073	50,249	696,322
Compensated Absences Payable	23,214	0	23,214
Intergovernmental Payable	304,950	21,998	326,948
Due to Other Funds	0	249,060	249,060
Advances from Other Funds	0	130,682	130,682
<i>Total Liabilities</i>	1,193,648	1,640,215	2,833,863
 Deferred Inflows of Resources			
Unavailable Revenue - Property Taxes	1,192,352	0	1,192,352
Unavailable Revenue - Income Taxes	2,414,465	0	2,414,465
Unavailable Revenue - Grants and Special Assessments	489,685	10,982,859	11,472,544
<i>Total Deferred Inflows of Resources</i>	4,096,502	10,982,859	15,079,361
 <i>Total Liabilities & Deferred Inflows of Resources</i>	5,290,150	12,623,074	17,913,224
 Fund Balances			
Nonspendable	583,715	128,312	712,027
Restricted	0	3,788,214	3,788,214
Committed	0	1,120,573	1,120,573
Assigned	3,500,661	455,177	3,955,838
Unassigned	6,653,455	(309,532)	6,343,923
Total Fund Balances	10,737,831	5,182,744	15,920,575
 <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$ 16,027,981	\$ 17,805,818	\$ 33,833,799

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, 2015*

Total Governmental Funds Balances	\$15,920,575
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*Amounts reported for governmental activities in the
statement of net position are different because*

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	58,139,068
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Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

Property Taxes	317,023	
Income Taxes	2,414,465	
Intergovernmental	1,703,278	
Total	4,434,766	4,434,766

An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.

Net Position	2,386,742	
Internal Balances	(579,450)	
Total	1,807,292	1,807,292

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	4,368,623	
Deferred Inflows - Pension	(126,934)	
Net Pension Asset	22,665	
Net Pension Liability	(30,970,162)	
Total	(26,705,808)	(26,705,808)

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	(2,386,606)	
Bond Anticipation Note	(3,113,674)	
Compensated Absences	(2,529,359)	
Capital Leases Payable	(10,861)	
Judgments Payable	(110,000)	
Accrued Interest Payable	(37,319)	
Total	(8,187,819)	(8,187,819)

<i>Net Position of Governmental Activities</i>	\$45,408,074
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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, 2015

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Property Taxes	\$ 1,100,285	\$ 0	\$ 1,100,285
Municipal Income Tax	17,388,739	0	17,388,739
Other Local Taxes	0	228,322	228,322
Intergovernmental	1,162,975	6,694,586	7,857,561
Charges for Services	7,660,340	536,737	8,197,077
Fees, Licenses and Permits	797,528	0	797,528
Fines and Forfeitures	1,263,858	701,682	1,965,540
Special Assessments	0	60,147	60,147
Contributions and Donations	4,519	209,716	214,235
Investment Income	113,613	24,852	138,465
Miscellaneous	255,764	64,611	320,375
Total Revenues	29,747,621	8,520,653	38,268,274
Expenditures:			
Current:			
Security of Persons and Property	17,165,663	504,106	17,669,769
Leisure Time Activities	1,147,493	217,625	1,365,118
Community Environment	997,005	1,788,133	2,785,138
Transportation	843,333	3,539,697	4,383,030
General Government	8,404,598	445,076	8,849,674
Capital Outlay	544,355	3,125,508	3,669,863
Debt Service:			
Principal Retirement	0	2,486,591	2,486,591
Interest and Fiscal Charges	7,544	150,317	157,861
Total Expenditures	29,109,991	12,257,053	41,367,044
Excess of Revenues Over (Under) Expenditures	637,630	(3,736,400)	(3,098,770)
Other Financing Sources (Uses):			
Premium on Bond Anticipation Notes Issued	4,144	27,683	31,827
Proceeds of Bond Anticipation Notes Issued	535,214	2,578,460	3,113,674
Rebates on RZ and BAB Bonds	0	16,051	16,051
Proceeds from the Disposition of Capital Assets	25,696	0	25,696
Inception of Capital Lease	6,259	0	6,259
Operating Transfers-In	0	813,542	813,542
Operating Transfers-Out	(575,470)	(238,072)	(813,542)
Total Other Financing Sources (Uses)	(4,157)	3,197,664	3,193,507
Net Change in Fund Balance	633,473	(538,736)	94,737
Fund Balance Beginning of Year	10,104,358	5,721,480	15,825,838
Fund Balance End of Year	\$ 10,737,831	\$ 5,182,744	\$ 15,920,575

The notes to the financial statement 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, 2015*

Net Change in Fund Balances - Total Governmental Funds		\$ 94,737
<i>Amounts reported for governmental activities in the statement of activities are different because</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation in the current period.		
Capital Outlay (FA additions less CIP disposals)	\$ 3,924,985	
Depreciation (expense only)	<u>(4,186,650)</u>	
Total		(261,665)
Net effect of various miscellaneous transactions involving capital assets.		(74,172)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property Taxes	37,399	
Municipal Income Tax	155,631	
Intergovernmental	<u>600,018</u>	
Total		793,048
Other financing sources in the governmental funds that increase long-term liabilities in the statement of net position.		
Bond Anticipation Notes		(3,113,674)
Inception of Capital Lease		(6,259)
Premiums on bond or note issuances are realized when received in the governmental funds, but reduce interest expense on the statement of activities.		4,811
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		2,486,174
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.		2,951
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		(9,603)
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.		19,462
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		2,962,377
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.		(3,112,598)
The internal service funds used by management to charge the costs of insurance and gasoline to individual funds are not reported in the entity-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated and related internal service fund revenues are eliminated.		
Change in Net Position	283,425	
Internal Balances	<u>(46,698)</u>	
Total		<u>236,727</u>
<i>Change in Net Position of Governmental Activities</i>		<u>\$ 22,316</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property Taxes	\$ 1,101,200	\$ 1,101,200	\$ 1,100,285	\$ (915)
Municipal Income Tax	16,810,000	16,810,000	17,110,608	300,608
Intergovernmental	1,119,400	1,119,400	1,164,489	45,089
Charges for Services	7,126,900	7,126,900	7,635,279	508,379
Fees, Licenses and Permits	801,000	801,000	797,528	(3,472)
Fines and Forfeitures	1,300,000	1,300,000	1,228,709	(71,291)
Contributions and Donations	10,000	10,000	4,519	(5,481)
Investment Income	85,000	85,000	106,612	21,612
Miscellaneous	177,500	235,800	247,640	11,840
Total Revenues	<u>28,531,000</u>	<u>28,589,300</u>	<u>29,395,669</u>	<u>806,369</u>
Expenditures:				
Current:				
Security of Persons and Property	16,925,754	17,579,962	17,234,591	345,371
Leisure Time Activities	1,221,689	1,221,767	1,173,455	48,312
Community Environment	1,044,476	1,087,820	1,025,175	62,645
Transportation	967,752	971,304	917,252	54,052
General Government	9,170,140	9,245,879	8,570,365	675,514
Capital Outlay	251,771	956,956	903,884	53,072
Debt Service:				
Principal Retirement	720,000	0	0	0
Interest and Fiscal Charges	0	7,544	7,544	0
Total Expenditures	<u>30,301,582</u>	<u>31,071,232</u>	<u>29,832,266</u>	<u>1,238,966</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,770,582)</u>	<u>(2,481,932)</u>	<u>(436,597)</u>	<u>2,045,335</u>
Other Financing Sources (Uses):				
Premium on Bond Anticipation Notes	0	4,144	4,144	(0)
Proceeds of Bond Anticipation Notes	0	535,214	535,214	0
Proceeds from Disposition of Capital Assets	10,000	10,000	25,696	15,696
Transfers Out	0	(575,470)	(575,470)	0
Advances In	0	0	27,003	27,003
Advances Out	0	(304,565)	(139,739)	164,826
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>(330,677)</u>	<u>(123,152)</u>	<u>207,525</u>
Net Change in Fund Balance	(1,760,582)	(2,812,609)	(559,749)	2,252,860
Fund Balance Beginning of Year	8,347,758	8,347,758	8,347,758	0
Prior Year Encumbrances Appropriated	923,101	923,101	923,101	0
Fund Balance End of Year	<u>\$ 7,510,277</u>	<u>\$ 6,458,250</u>	<u>\$ 8,711,110</u>	<u>\$ 2,252,860</u>

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

CITY OF LIMA
Allen County

Statement of Fund Net Position
Proprietary Funds
December 31, 2015

	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	\$ 7,017,896	\$ 12,279,686	\$ 1,474,356	\$ 725,382	\$ 21,497,320	\$ 2,650,871
Receivables:						
Accounts	2,139,618	2,392,899	644,561	3,334,346	8,511,424	0
Materials and Supplies Inventory	39,183	34,401	0	0	73,584	94,259
Due From Other Funds	0	0	0	76,000	76,000	0
Prepaid Items	58,677	54,739	1,701	1,782	116,899	0
<i>Total Current Assets</i>	<u>9,255,374</u>	<u>14,761,725</u>	<u>2,120,618</u>	<u>4,137,510</u>	<u>30,275,227</u>	<u>2,745,130</u>
<i>Noncurrent Assets:</i>						
Restricted assets:						
Equity in Pooled Cash and Cash Equivalents	583,469	0	0	0	583,469	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	640,543	2,822,588	0	0	3,463,131	0
Capital Assets:						
Nondepreciable Capital Assets	4,488,377	18,860,372	0	99,185	23,447,934	0
Depreciable Capital Assets, Net	60,463,986	40,640,136	0	6,988,487	108,092,609	0
Net Pension Asset	8,440	7,088	272	1,739	17,539	0
<i>Total Noncurrent Assets</i>	<u>66,184,815</u>	<u>62,330,184</u>	<u>272</u>	<u>7,089,411</u>	<u>135,604,682</u>	<u>0</u>
<i>Total Assets</i>	<u>75,440,189</u>	<u>77,091,909</u>	<u>2,120,890</u>	<u>11,226,921</u>	<u>165,879,909</u>	<u>2,745,130</u>
Deferred Outflows of Resources						
Deferred Charges on Refunding	0	285,495	0	0	285,495	0
Pension	464,097	389,684	14,943	95,639	964,363	0
<i>Total Deferred Outflows of Resources</i>	<u>464,097</u>	<u>675,179</u>	<u>14,943</u>	<u>95,639</u>	<u>1,249,858</u>	<u>0</u>

(continued)

CITY OF LIMA
Allen County

Statement of Fund Net Position
Proprietary Funds
December 31, 2015

	Enterprise Funds					Governmental Activities Internal Service Funds
	Water	Sewer	Refuse	Storm Water	Total	
Liabilities						
<i>Current Liabilities:</i>						
Accounts Payable	499,813	155,915	4,223	7,531	667,482	27,436
Contracts Payable	198,296	2,562,138	0	190,802	2,951,236	0
Accrued Wages	100,537	82,913	3,313	23,926	210,689	0
Retainages Payable	0	727,865	0	0	727,865	0
Intergovernmental Payable	185,732	37,254	1,452	9,713	234,151	0
Accrued Interest Payable	985,231	102,407	0	3,833	1,091,471	0
Claims Payable	0	0	0	0	0	317,601
Due to Other Funds	0	76,000	0	0	76,000	0
Advances from Other Funds	0	0	0	0	0	13,351
OWDA Loans Payable	1,154,018	490,692	0	13,813	1,658,523	0
Bresler Reservoir Termination Agreement	142,082	0	0	0	142,082	0
General Obligation Bonds Payable (Net, where applicable, of unamortized premiums/discounts)	0	339,284	0	0	339,284	0
Total Current Liabilities	3,265,709	4,574,468	8,988	249,618	8,098,783	358,388
<i>Current Liabilities Payable from Restricted Assets:</i>						
Revenue Bonds Payable (Net, where applicable of unamortized premiums/discounts)	402,976	1,295,025	0	0	1,698,001	0
Refundable Deposits	583,468	0	0	0	583,468	0
Accrued Interest Payable	15,210	128,628	0	0	143,838	0
Total Current Liabilities Payable from Restricted Assets	1,001,654	1,423,653	0	0	2,425,307	0
<i>Long-Term Liabilities</i>						
Compensated Absences Payable (Net of Current Portion)	437,727	364,720	19,837	99,533	921,817	0
Bond Anticipation Note Payable (Net of Current Portion)	890,663	290,663	0	0	1,181,326	0
OWDA Loans Payable (Net of Current Portion)	48,543,327	4,997,000	0	246,496	53,786,823	0
Bresler Reservoir Termination Agreement (Net of Current Portion)	852,498	0	0	0	852,498	0
General Obligation Bonds Payable (Net, where applicable, of unamortized premiums/discounts)	0	3,985,905	0	0	3,985,905	0
Revenue Bonds Payable (Net of Current Portion and where applicable, of unamortized premiums/discounts)	4,586,958	32,553,091	0	0	37,140,049	0
Net Pension Liability	2,544,311	2,136,359	81,919	524,320	5,286,909	0
Total Long-Term Liabilities	57,855,484	44,327,738	101,756	870,349	103,155,327	0
Total Liabilities	62,122,847	50,325,859	110,744	1,119,967	113,679,417	358,388
Deferred Inflows of Resources						
Pension	47,274	39,694	1,522	9,742	98,232	0
Total Deferred Inflows of Resources	47,274	39,694	1,522	9,742	98,232	0
Net Position						
Net Investment in Capital Assets	8,379,840	22,257,338	0	6,827,363	37,464,541	0
Unrestricted	5,354,325	5,144,197	2,023,567	3,365,488	15,887,577	2,386,742
Total Net Position	\$ 13,734,165	\$ 27,401,535	\$ 2,023,567	\$ 10,192,851	53,352,118	\$ 2,386,742
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:				579,450		
<i>Net Position of Business-Type Activities</i>				<u>\$ 53,931,568</u>		

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, 2015*

	Enterprise Funds					Governmental Activities Internal Service Funds
	Water	Sewer	Refuse	Storm Water	Total	
Operating Revenues:						
Charges for Services	\$ 13,821,506	\$ 10,049,290	\$ 2,849,983	\$ 2,261,432	\$ 28,982,211	\$ 6,036,603
Other Operating Revenues	1,000,643	1,415,869	57	6,192	2,422,761	1,002,949
Total Operating Revenues	<u>14,822,149</u>	<u>11,465,159</u>	<u>2,850,040</u>	<u>2,267,624</u>	<u>31,404,972</u>	<u>7,039,552</u>
Operating Expenses:						
Salaries	2,834,383	2,376,878	91,010	584,215	5,886,486	0
Fringe Benefits	1,134,970	906,683	34,392	294,296	2,370,341	0
Claims Expense	0	0	0	0	0	5,454,446
Other Services and Charges	5,996,555	4,016,578	2,589,180	360,702	12,963,015	1,301,682
Depreciation	2,784,534	2,312,319	0	337,983	5,434,836	0
Total Operating Expenses	<u>12,750,442</u>	<u>9,612,458</u>	<u>2,714,582</u>	<u>1,577,196</u>	<u>26,654,678</u>	<u>6,756,128</u>
Operating Income (Loss)	<u>2,071,707</u>	<u>1,852,701</u>	<u>135,458</u>	<u>690,428</u>	<u>4,750,294</u>	<u>283,424</u>
Non-Operating Revenues (Expenses):						
Gain on Disposal of Capital Assets	66	47	0	0	113	0
Rebate on RZ and BAB Bonds	0	199,218	0	0	199,218	0
Tap-in Fees	33,974	0	0	0	33,974	0
Premium on Bond Anticipation Note	6,896	2,251	0	0	9,147	0
Contributed Capital	0	0	0	400,086	400,086	0
Investment Income	13,176	10,816	0	0	23,992	0
Interest and Fiscal Charges	(2,162,703)	(1,897,285)	0	(8,045)	(4,068,033)	0
Total Non-Operating Revenues (Expenses)	<u>(2,108,591)</u>	<u>(1,684,953)</u>	<u>0</u>	<u>392,041</u>	<u>(3,401,503)</u>	<u>0</u>
Change in Net Position	(36,884)	167,748	135,458	1,082,469	1,348,791	283,424
Net Position - Beginning of Year (Restated, see Note 2)	<u>13,771,049</u>	<u>27,233,787</u>	<u>1,888,109</u>	<u>9,110,382</u>		<u>2,103,318</u>
Net Position - End of Year	<u>\$ 13,734,165</u>	<u>\$ 27,401,535</u>	<u>\$ 2,023,567</u>	<u>\$ 10,192,851</u>		<u>\$ 2,386,742</u>
Some amounts reported for business-type activities in the statement of activities are different because a portion of the next expense of the internal service funds is reported with business-type activities.					<u>46,698</u>	
Change in Net Position of Business-Type Activities					<u>\$ 1,395,489</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, 2015

	Enterprise Funds					Governmental Activities Internal Service Funds
	Water	Sewer	Refuse	Storm Water	Total	
Cash Flows from Operating Activities						
Cash Received from Customers	\$ 14,118,208	\$ 10,876,467	\$ 2,846,822	\$ 2,138,239	\$ 29,979,736	\$ 6,036,603
Other Cash Receipts	1,000,643	1,415,866	57	6,192	2,422,758	1,001,907
Cash Payments to Employees for Services	(2,853,810)	(2,398,204)	(91,114)	(553,994)	(5,897,122)	0
Cash Payments for Employee Benefits	(1,195,830)	(963,121)	(36,668)	(308,113)	(2,503,732)	0
Cash Payments for Other Services and Charges	(5,876,540)	(1,379,897)	(2,805,034)	(194,104)	(10,255,575)	(1,325,898)
Cash Payments for Claims	0	0	0	0	0	(5,432,121)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>5,192,671</u>	<u>7,551,111</u>	<u>(85,937)</u>	<u>1,088,220</u>	<u>13,746,065</u>	<u>280,491</u>
Cash Flows from Noncapital Financing Activities						
Due (To) From Other Funds	0	131,000	0	(131,000)	0	0
Advances from Other Funds	0	0	0	0	0	13,351
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>0</u>	<u>131,000</u>	<u>0</u>	<u>(131,000)</u>	<u>0</u>	<u>13,351</u>
Cash Flows from Capital and Related Financing Activities						
Cash Received from Tap-in Fees	33,974	0	0	0	33,974	0
Proceeds from OWDA Loan	0	435,405	0	0	435,405	0
Proceeds from Bond Anticipation Notes	890,663	290,663	0	0	1,181,326	0
Premium on Bond Anticipation Notes	6,896	2,251	0	0	9,147	0
Rebate on Build America Bonds	0	199,218	0	0	199,218	0
Principal Paid on Bond Anticipation Note	(890,663)	(3,990,663)	0	0	(4,881,326)	0
Principal Paid on OWDA Debt	(1,037,109)	(473,242)	0	(13,390)	(1,523,741)	0
Principal Paid on General Obligation Bonds	0	(325,000)	0	0	(325,000)	0
Principal Paid on Revenue Bonds	(390,000)	(1,230,000)	0	0	(1,620,000)	0
Principal Paid on Bresler Reservoir Termination Agreement	(142,082)	0	0	0	(142,082)	0
Interest Paid on Debt Obligation	(2,243,213)	(1,937,799)	0	(8,529)	(4,189,541)	0
Payments for Capital Acquisitions	(24,941)	(11,637,955)	0	(826,226)	(12,489,122)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(3,796,475)</u>	<u>(18,667,122)</u>	<u>0</u>	<u>(848,145)</u>	<u>(23,311,742)</u>	<u>0</u>
Cash Flows from Investing Activities						
Interest from Investments	13,176	10,816	0	0	23,992	0
<i>Net Cash Provided by (Used In) Investing Activities</i>	<u>13,176</u>	<u>10,816</u>	<u>0</u>	<u>0</u>	<u>23,992</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	1,409,372	(10,974,195)	(85,937)	109,075	(9,541,685)	293,842
<i>Cash and Cash Equivalents Beginning of Year</i>	6,832,536	26,076,469	1,560,293	616,307	35,085,605	2,357,029
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 8,241,908</u>	<u>\$ 15,102,274</u>	<u>\$ 1,474,356</u>	<u>\$ 725,382</u>	<u>\$ 25,543,920</u>	<u>\$ 2,650,871</u>

(continued)

CITY OF LIMA
Allen County, Ohio

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

	Enterprise Funds					Governmental Activities Internal Service Funds
	Water	Sewer	Refuse	Storm Water	Total	
Reconciliation of Operating Gain to Net Cash Provided by Operating Activities						
Operating Gain (Loss)	\$ 2,071,707	\$ 1,852,701	\$ 135,458	\$ 690,428	\$ 4,750,294	\$ 283,424
Adjustments:						
Depreciation	2,784,534	2,312,319	0	337,983	5,434,836	0
Gain on Disposal of Assets	(66)	(47)	0	0	(113)	0
(Increase) Decrease in Assets:						
Accounts Receivable	224,327	827,174	(3,161)	(123,193)	925,147	1,200
Materials and Supplies Inventory	33,735	8,287	0	0	42,022	(14,004)
Prepaid Items	(3,452)	(5,414)	918	(982)	(8,930)	0
Net Pension Asset	(6,140)	(5,156)	(198)	(1,265)	(12,759)	0
Deferred Outflows - Pension	(144,125)	(121,016)	(4,641)	(29,701)	(299,483)	0
Increase (Decrease) in Liabilities:						
Accounts Payable	(44,773)	8,616	(216,772)	(1,122)	(254,051)	(12,454)
Contracts Payable	195,137	2,251,661	0	168,702	2,615,500	0
Retainage Payable	0	373,578	0	0	373,578	0
Accrued Wages	6,479	10,095	362	4,693	21,629	0
Compensated Absences Payable	(25,906)	(31,421)	(466)	25,528	(32,265)	0
Intergovernmental Payable	(15,337)	(18,213)	(809)	(4,436)	(38,795)	0
Refundable Deposits	11,809	0	0	0	11,809	0
Claims Payable	0	0	0	0	0	22,325
Net Pension Liability	57,468	48,253	1,850	11,843	119,414	0
Deferred Inflows - Pension	47,274	39,694	1,522	9,742	98,232	0
<i>Net Cash Provided by (Used In) Operating Activities</i>	<u>\$ 5,192,671</u>	<u>\$ 7,551,111</u>	<u>\$ (85,937)</u>	<u>\$ 1,088,220</u>	<u>\$ 13,746,065</u>	<u>\$ 280,491</u>

Non-cash Capital Transactions

As of December 31, 2015, the Storm Water Fund received capital assets purchased by the ALL-Lima Bikeway PID 92337 Fund, a governmental fund-type, in the amount of \$35,871. The Storm Water Fund also received capital assets purchased by the ALL-Kibby Street PID 90217 Fund in the amount of \$364,215. These amounts are included in capital contributions.

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

CITY OF LIMA
Allen County, Ohio

Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2015

	<u>Agency</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	\$ 247,481
Cash and Cash Equivalents in Segregated Accounts	589,671
Accounts Receivable	<u>2,166,919</u>
 <i>Total Assets</i>	 <u>3,004,071</u>
 Liabilities	
Intergovernmental Payable	27,158
Undistributed Monies	2,756,590
Deposits Held and Due to Others	<u>220,323</u>
 <i>Total Liabilities</i>	 <u><u>\$ 3,004,071</u></u>

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, 2015

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, 2015
(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.

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 and liabilities is reported as fund balance. The following is the City's major governmental fund:

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.

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

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 type:

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 fund accounts for the City's self-insured health insurance and gasoline provided to department 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 agency 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. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The City's agency funds account for security deposits, fire bond deposits, Municipal Court activity, building fees 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 all liabilities 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.

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

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 current liabilities 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 fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities 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 net total assets. The statement of cash flows provides information about how the City finances and meets the cash flow needs of its proprietary fund activities.

D. Basis of Accounting

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

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

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

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

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

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

E. Pooled Cash and Cash Equivalents

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."

Investments are reported at fair value which is based on quoted market prices. During 2015, the City invested in US Government securities, including Federal Home Loan Bank, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation and Prime Money Market Funds.

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 2015 amounted to \$113,613 which includes \$86,448 assigned from other City funds.

For the purposes of the combined statements of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with a maturity of three months or less at the time they are purchased by the City are considered to be cash equivalents.

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2015, 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.

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

G. Materials and Supplies Inventory

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

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

H. Notes Receivable

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

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 and for pension. The difference between the reacquisition price (funds required to refund the old debt) and the net carrying value of the refunded debt is an economic gain or loss, and is treated as a deferred charge on refunding. On the accrual basis of accounting, these unamortized deferred charges on debt refunding are reported as a deferred outflow of resources on the statement of net position and is being amortized as a component of interest expense over the shorter of the life of the refunded debt or refunding debt. The deferred outflows of resources related to pension are explained in Note 12.

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, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the City, unavailable revenue includes delinquent property taxes, special assessments, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 12)

J. Restricted Assets/Liabilities

Certain resources set aside for debt repayment, classified as restricted assets on the Statement of 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."

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

The city has utility deposits from customers that are classified as restricted cash and cash equivalents on the balance sheet 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 fixed assets are recorded at their fair market values 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:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Land	N/A	N/A
Buildings and Improvements	45 - 50 Years	45 - 50 Years
Machinery and Equipment	5 - 20 Years	5 - 20 Years
Furniture	20 Years	20 Years
Infrastructure	12 - 75 Years	12 - 75 Years
Vehicles	5 - 10 Years	5 - 10 Years
Water and Sewer Lines		30 - 99 Years
Storm Water Infrastructure		40 Years

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

Capitalization of Interest

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The City's policy is to capitalize net interest on construction projects until substantial completion of the project. The

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. The City capitalized interest in the amount of \$13,446 during 2015 associated with Ohio Water Development Authority (OWDA) loans used for the wastewater treatment plant improvements and the CSO Separation project.

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 manuscript debt activity are reported as "due to/from other funds" on the fund financial statements.

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.

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

N. Pension

For purposes of measuring the net pension asset, net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems 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, special termination benefits, and net pension liability that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and long-term loans are recognized as a liability on the 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.

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (ordinance or resolution) 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 or resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by City Council, separate 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.

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 liabilities. 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 law enforcement and education.

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

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(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. Contributions of Capital

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

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 2015.

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 agency 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 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

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

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 the general fund and the enterprise funds. The legal level of control is also set at the salaries, fringes, expenditures and capital level for several special revenue funds: the Street Repair fund, Recreational Activity fund and the CDBG fund. The level of control is at the fund level for all other funds. 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 Finance Director. 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.

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CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

X. Change in Accounting Principle and Restatement of Net Position

For the year ended December 31, 2015, the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68*.

GASB Statement No. 68 requires recognition of the entire net pension liability and a more comprehensive measure of pension expense for defined benefit pensions and defined contribution pensions provided to the employees of state and local governmental employers through pension plans that are administered through trusts or equivalent arrangements. The implementation of GASB Statement No. 68 resulted in the inclusion of net pension liability and pension expense components on the full-accrual financial statements. See below for the effect on net position as previously reported.

GASB Statement No. 71 amends paragraph 137 of GASB Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. The provisions of this Statement are required to be applied simultaneously with the provisions of Statement 68. See below for the effect on net position as previously reported.

	Governmental Activities	Business-Type Activities	Total
Net Position December 31, 2014	\$ 71,941,345	\$ 57,033,914	\$ 128,975,259
Adjustments:			
Net Pension Asset	6,177	4,780	10,957
Net Pension Liability	(29,370,908)	(5,167,495)	(34,538,403)
Deferred Outflow - Payments Subsequent to Measurement Date	2,809,144	664,880	3,474,024
Restated Net Position, January 1, 2015	<u>\$ 45,385,758</u>	<u>\$ 52,536,079</u>	<u>\$ 97,921,837</u>

	Business-Type Activities				
	Water	Sewer	Refuse	Storm Water	Total Enterprise
Net Position December 31, 2014	\$ 15,935,620	\$ 29,051,293	\$ 1,957,802	\$ 9,556,447	\$ 56,501,162
Adjustments:					
Net Pension Asset	2,300	1,932	74	474	4,780
Net Pension Liability	(2,486,843)	(2,088,106)	(80,069)	(512,477)	(5,167,495)
Deferred Outflow - Payments Subsequent to Measurement Date	319,972	268,668	10,302	65,938	664,880
Restated Net Position, January 1, 2015	<u>\$ 13,771,049</u>	<u>\$ 27,233,787</u>	<u>\$ 1,888,109</u>	<u>\$ 9,110,382</u>	<u>\$ 52,003,327</u>

Other than employer contributions subsequent to the measurement date, the City made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(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.

Net Change in Fund Balance

	General Fund
GAAP Basis	\$ 633,473
Adjustments:	
Net adjustment for revenue accruals	(358,210)
Advances in	27,003
Net adjustment for expenditure accruals	(424,456)
Advances out	139,739
Encumbrances	(577,298)
Budget basis	\$ (559,749)

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 4: DEPOSITS AND INVESTMENTS

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, by surety company bonds deposited with the Treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

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.

Interim monies may be invested in the following:

1. United States Treasury Notes, Bills, Bonds, Notes, or any other obligation or security issued by the United States or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2% and be marked to market daily, and that the term of the agreement must not exceed 30 days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;

CITY OF LIMA
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Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

6. The State Treasury Asset Reserve (STAROhio);
7. Certain banker's acceptances and commercial paper notes in an amount not to exceed 25 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 \$589,671 deposited with a financial institution for monies related to the Municipal Court agency fund. This amount is included in the City's depository balance below.

Cash and Cash Equivalents with Fiscal and Escrow Agents: At year end, the City had \$3,488,993 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, 2015, the carrying amount of all City deposits was \$27,396,076 and the bank balance of all City deposits was \$28,222,535. Of the bank balance, \$20,447,625 was exposed to custodial risk as discussed below and \$7,774,910 was covered by the FDIC.

Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be returned to it. Protection of the City's cash and deposits is provided by the Federal Deposit Insurance Corporation, as well as qualified securities pledged by the institution holding the assets. By law, financial institutions must collateralize all uninsured public deposits. The face value of the pooled collateral must equal at least 105 percent of uninsured public funds deposited. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions. The City has no policy for custodial credit risk beyond the requirements of State statute.

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

B. Investments

As of December 31, 2015, the City had the following investments and maturities:

Investment	Fair Value	Investment Maturity		% Total Investments	Moody
		less than 1	1 to 5 Years		
Federal Home Loan Bank	\$ 9,502,105	\$ 0	\$ 9,502,105	59.4%	AAA
Federal National Mortgage Association	995,200	0	995,200	6.2%	AAA
Federal Home Loan Mortgage Corporation	5,331,475	0	5,331,475	33.3%	AAA
Prime Money Market Funds	169,394	169,394	0	1.1%	Aaa-mf
	<u>\$15,998,174</u>	<u>\$ 169,394</u>	<u>\$15,828,780</u>	<u>100.0%</u>	

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

Credit Risk – As of December 31, 2015, Moody’s rated the City’s investments in Federal Home Loan Bank, Federal National Mortgage Association and Federal Home Loan Mortgage Corporation bonds as AAA. The City’s investment in Prime Money Market Funds is rated Aaa-mf by Moody’s.

Custodial Credit Risk – The City has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to delivery of the securities representing such investments to the Treasurer or qualified trustee.

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, 2015.

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 2015 represent the collection of 2014 taxes. For 2015, real property taxes were levied after October 1, 2014, on the assessed value as of January 1, 2014, the lien date. These taxes will be collected in and are intended to finance 2015 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 2009. Real property taxes are payable annually or semiannually. The first payment is due December

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

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, 2014, on the assessed values as of December 31, 2013, the lien date. 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.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phased out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property was eliminated in calendar year 2009, and the tax on telephone and telecommunications property was eliminated by calendar year 2010. The tax was phased out by reducing the assessment rate on the property each year. In calendar years 2006-2010, the City was fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements are being phased out. On June 30, 2011, House Bill No. 153 was signed into law, which further reduced the amounts of these reimbursements.

The full tax rate for all City operations for the year ended December 31, 2015 was \$3.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2015 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	
Residential/Agricultural	\$ 215,656,760
Commercial/Industrial	127,500,220
Public Utilities	170,020
Public Utility	<u>21,744,460</u>
Total	<u>\$ 365,071,460</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the City of Lima. The County Auditor periodically remits to the City its portion of the taxes collected. Property taxes receivable represents real property taxes, public utility real and tangible personal property taxes, and outstanding delinquencies which became measurable as of December 31, 2015, 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 2015 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.

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

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 funds and all other governmental funds are presented below.

	General Fund	Other Governmental Funds	Total
Nonspendable for:			
Unclaimed Monies	\$ 339,691	\$ 0	\$ 339,691
Prepays	99,991	6,312	106,303
Inventory	0	122,000	122,000
Advances to Other Funds	144,033	0	144,033
Total Nonspendable	<u>583,715</u>	<u>128,312</u>	<u>712,027</u>
Restricted for:			
Street Repair and Improvements	0	182,930	182,930
Law Enforcement Activities	0	647,541	647,541
Law Enforcement Equipment	0	72,201	72,201
Parks Equipment	0	1,450	1,450
Fire Vehicles	0	4,835	4,835
Community Development	0	128,988	128,988
DARE Program	0	99,159	99,159
Federal HOME Program Activities	0	606,336	606,336
Various Lighting Improvements	0	6,525	6,525
Various Land Improvements	0	29,410	29,410
Various Building Improvements	0	274,600	274,600
Municipal Court Projects	0	818,068	818,068
Fire and EMS Projects	0	50,238	50,238
Transportation Capital Projects	0	88,990	88,990
Alcohol/Drug Treatment Education	0	654,972	654,972
Other Purposes	0	121,971	121,971
Total Restricted	<u>0</u>	<u>3,788,214</u>	<u>3,788,214</u>
Committed to:			
Recreation Activities and Improvement	0	63,557	63,557
Property and Maintenance Services	0	69,877	69,877
Traffic and Parking Services	0	338,740	338,740
Travel and Tourism Support	0	648,399	648,399
Total Committed	<u>0</u>	<u>1,120,573</u>	<u>1,120,573</u>
Assigned for:			
Debt Services	0	368,859	368,859
G-TV 2 Operations	0	5,169	5,169
Vehicle and Asset Repairs	34,470	0	34,470
Parks Improvements	57,385	0	57,385
Other Purposes	0	81,149	81,149
Encumbrances:			
General Government	118,650	0	118,650
Security of Persons and Property	67,616	0	67,616
Leisure Time Services	12,470	0	12,470
Community Development	18,360	0	18,360
Transportation	62,609	0	62,609
Capital Outlay	254,143	0	254,143
Subsequent Year Appropriations	2,874,958	0	2,874,958
Total Assigned	<u>3,500,661</u>	<u>455,177</u>	<u>3,955,838</u>
Unassigned (Deficit)	6,653,455	(309,532)	6,343,923
Total Fund Balance (Deficit)	<u>\$ 10,737,831</u>	<u>\$ 5,182,744</u>	<u>\$ 15,920,575</u>

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 8: RECEIVABLES

Receivables at December 31, 2015 consisted of taxes, utility accounts, intergovernmental receivables arising from grants, entitlements and shared revenues, special assessments, interest on investments, and notes. All receipts are considered to be fully collectible including utility services. A summary of taxes receivable follows:

	Amount
Governmental Activities:	
Real Estate Tax	\$ 1,192,352
Municipal Income Tax	3,821,783
Other Local Taxes	53,868
Total Taxes Receivable	\$ 5,068,003

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities:	
Homestead/Rollback	\$ 73,805
Local Government	490,000
Motor Vehicle License Tax	124,500
Gasoline Excise Tax	497,000
Permissive Tax	721,060
Safe Neighborhood Anti-Herion Grant	9,161
Specialized Dockets Payroll Subsidy	49,429
IDEP-2016-2-00-00-00340-00	857
STEP-2016-2-00-00-00479-00	521
COPS 2011 UMWX0143	26,441
DARE Grant	12,241
HOME Chip Housing	3,440
Community Development Block Grant	293,622
ALL-Lima RR Grade, PID 80441	15,966
Ohio EPA 12(h) Municipal Parking Lot	10,192
ALL-Kibby Street, PID 90217	296,103
ALL-Kibby Street, CMZ01	180,390
ALL-Kibby St Bridge Replacement, CMZ09	24,927
Other Purposes	11,656
Total Intergovernmental Receivable	\$ 2,841,311

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

A summary of utility accounts receivable is as follows:

	<u>Amount</u>
Business-type Activities	
Water	\$ 2,139,618
Sewer	2,392,899
Refuse	644,561
Storm Water	<u>3,334,346</u>
Total Accounts Receivable	<u>\$ 8,511,424</u>

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 \$556,911 with uncollectible of \$241,736 at December 31, 2015. The notes are recorded net of an allowance for uncollectibles in the amount of \$315,175.

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CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 9: CAPITAL ASSETS

A summary of changes in capital assets during 2015 follows:

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
Governmental Activities				
<i>Capital Assets, not being depreciated:</i>				
Land	\$ 6,545,106	\$ 86,848	\$ 0	\$ 6,631,954
Construction in Progress	3,688,032	3,546,033	(5,770,598)	1,463,467
Total Capital Assets, not being depreciated	10,233,138	3,632,881	(5,770,598)	8,095,421
<i>Capital Assets, being depreciated:</i>				
Buildings	14,238,055	509,627	0	14,747,682
Improvements	2,460,737	88,121	0	2,548,858
Machinery and Equipment	5,126,797	1,490,083	(148,030)	6,468,850
Furniture and Fixtures	87,007	12,497	(8,899)	90,605
Vehicles	7,509,494	355,795	(71,954)	7,793,335
Infrastructure				
Roads	37,951,018	3,490,730	0	41,441,748
Sidewalks	4,324,209	0	0	4,324,209
Bridges	18,386,092	0	0	18,386,092
Signals and Traffic Lights	8,391,973	115,850	0	8,507,823
Curbs	5,840,477	0	0	5,840,477
Rail Sidings	1,443,375	0	0	1,443,375
Total Capital Assets, being depreciated	105,759,234	6,062,703	(228,883)	111,593,054
<i>Less Accumulated Depreciation:</i>				
Buildings	(7,208,987)	(283,147)	0	(7,492,134)
Improvements	(1,704,205)	(100,782)	0	(1,804,987)
Machinery and Equipment	(3,450,142)	(340,273)	91,755	(3,698,660)
Furniture and Fixtures	(49,995)	(3,818)	8,899	(44,914)
Vehicles	(6,193,237)	(526,537)	54,057	(6,665,717)
Infrastructure				
Roads	(27,842,937)	(1,828,873)	0	(29,671,810)
Sidewalks	(676,223)	(108,105)	0	(784,328)
Bridges	(2,107,980)	(339,106)	0	(2,447,086)
Signals and Traffic Lights	(4,369,427)	(437,828)	0	(4,807,255)
Curbs	(3,403,138)	(146,012)	0	(3,549,150)
Rail Sidings	(511,197)	(72,169)	0	(583,366)
Total Accumulated Depreciation	(57,517,468)	(4,186,650)	154,711	(61,549,407)
Total Capital Assets being depreciated, net	48,241,766	1,876,053	(74,172)	50,043,647
Governmental Activities				
Capital Assets, Net	\$ 58,474,904	\$ 5,508,934	\$ (5,844,770)	\$ 58,139,068

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
Business-Type Activities				
<i>Capital Assets, not being depreciated:</i>				
Land	\$ 5,254,044	\$ 0	\$ 0	\$ 5,254,044
Construction in Progress	8,341,686	12,804,685	(2,952,481)	18,193,890
Total Capital Assets, not being depreciated	13,595,730	12,804,685	(2,952,481)	23,447,934
<i>Capital Assets, being depreciated:</i>				
Improvements	19,264,950	42,008	0	19,306,958
Buildings	74,792,977	208,938	0	75,001,915
Machinery and Equipment	32,336,107	1,139,792	(80,228)	33,395,671
Furniture and Fixtures	35,050	0	0	35,050
Vehicles	5,557,235	469,639	(213,695)	5,813,179
Capitalized Interest	5,868,463	13,446	0	5,881,909
Intangible Assets	317,989	0	0	317,989
Infrastructure:				
Storm Water Infrastructure	4,778,109	1,150,407	0	5,928,516
Sewer Lines	26,709,851	13,000	0	26,722,851
Water Lines	25,813,003	0	0	25,813,003
Total Capital Assets, being depreciated	195,473,734	3,037,230	(293,923)	198,217,041
Less Accumulated Depreciation:				
Improvements	(3,986,409)	(945,696)	0	(4,932,105)
Buildings	(27,497,260)	(1,569,217)	0	(29,066,477)
Machinery and Equipment	(17,371,966)	(1,529,691)	80,228	(18,821,429)
Furniture and Fixtures	(19,815)	(1,773)	0	(21,588)
Vehicles	(4,590,085)	(508,206)	213,695	(4,884,596)
Capitalized Interest	(3,593,671)	(108,079)	0	(3,701,750)
Intangible Assets	(317,988)	0	0	(317,988)
Infrastructure:				
Storm Water Infrastructure	(436,310)	(122,634)	0	(558,944)
Sewer Lines	(15,005,474)	(318,872)	0	(15,324,346)
Water Lines	(12,164,541)	(330,668)	0	(12,495,209)
Total Accumulated Depreciation	(84,983,519)	(5,434,836)	293,923	(90,124,432)
Total Capital Assets being depreciated, net	110,490,215	(2,397,606)	0	108,092,609
Business-Type Activities				
Capital Assets, Net	<u>\$ 124,085,945</u>	<u>\$ 10,407,079</u>	<u>\$ (2,952,481)</u>	<u>\$ 131,540,543</u>

During the year, the City transferred \$400,086 from capital outlay of the governmental activities to the business-type activities. The transfer is recorded as contributed capital in the business-type activities.

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

Depreciation expense was charged to functions as follows:

	<u>Depreciation</u>
<i>Governmental Activities:</i>	
Security of Persons and Property	\$ 606,655
Leisure Time Activities	175,527
Community Environment	33,269
Transportation	3,250,728
General Government	120,471
	\$ 4,186,650
 <i>Business-Type Activities:</i>	
Water Fund	\$ 2,784,534
Sewer Fund	2,312,319
Storm Water Fund	337,983
	\$ 5,434,836

NOTE 10: RISK MANAGEMENT

A. Self Insurance Program

The City has elected to provide employee medical and life benefits through a self-insured program. All funds of the City participate in the program and make payments to the Health Benefits Internal Service Fund based on the amounts needed to pay prior and current year claims. This plan provides a medical plan with a \$200 single and a \$400 family deductible for all employees. Under this program, the fund provides coverage for up to a maximum of \$100,000 for each individual. The City purchases stop-loss coverage for claims in excess of \$100,000 and up to a maximum of \$1,000,000. Settled claims have not exceeded stop-loss coverage for the last three years. The City utilizes a third party administrator to review all claims, which are then paid by the City.

Claims payable is based on the requirements of the Governmental Accounting Standards Board Statement No. 30 "Risk Financing Omnibus," which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated claim adjustment expenses. Claims payable as of December 31, 2015, is estimated based on past experience in payment of claims at \$317,601.

	<u>Beginning of Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2014	\$ 432,031	\$ 4,951,993	\$ 5,088,748	\$ 295,276
2015	295,276	5,454,446	5,432,121	317,601

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

B. Other Insurance Coverage

The City belongs to the Ohio Plan Risk Management, Inc. (“OPRM”) - formerly known as the Ohio Government Risk Management Plan, (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, except OPRM retains 41.5% (effective November 1, 2011) of the premium and losses on the first \$250,000 casualty treaty and 10% of the first \$1,000,000 property treaty. Effective November 1, 2012 (and through October 2014) the plan increased its retention to 50% of the first \$250,000 casualty treaty. The Plan’s property retention remained unchanged from prior years. This change was made to balance the reinsurance market conditions. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had 774 and 783 members as of December 31, 2013 and 2014 respectively (the latest information available).

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.

Settlement amounts did not exceed insurance coverage for the past three years.

The OPRM’s audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2014 and 2013 (latest information available):

	<u>2014</u>	<u>2013</u>
Assets	\$ 14,830,185	\$ 13,774,304
Liabilities	(8,942,504)	(7,968,395)
Members' Equity	<u>\$ 5,887,681</u>	<u>\$ 5,805,909</u>

The complete audited financial statements for OPRM at the Plan’s website, www.ohioplan.org.

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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 2015 the City contracted with a third party for insurance as follows:

Stolly Insurance Agency, Inc.		<u>Deductible</u>
Building and Contents	\$ 130,906,844	*
General Liability	\$ 8,000,000	*
Boiler and Machinery	\$ 30,000,000	\$10,000
Inland Marine	\$ 11,445,899	*
Law Enforcement Officer's	\$ 8,000,000	*
Professional Liability	\$ 8,000,000	*
Auto Liability	\$ 8,000,000	*
Commercial Blanket Bond	\$ 8,000,000	*
Employee Benefit Liability	\$ 8,000,000	*
Public Officials Liability	\$ 8,000,000	none

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

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

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

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

NOTE 11: COMPENSATED ABSENCES

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

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

Unpaid compensated absences at year end are reported on the Statement of Net Position, Governmental Activities, in the amount of \$23,214 due within one year and \$2,529,359 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 \$921,817 due in more than one year.

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NOTE 12: DEFINED BENEFIT PENSION PLANS

Net Pension Asset/Liability

The net pension asset/liability reported on the statement of net position represents an asset/liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions 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 obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

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

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

GASB 68 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). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension asset/liability. Resulting adjustments to the net pension asset/liability would be effective when the changes are legally enforceable.

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - 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 cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. City employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS’ traditional and combined plans; therefore, the following disclosure focuses on these two plans.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. 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

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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 and combined plans as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

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.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

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	State and Local
2015 Statutory Maximum Contribution Rates	
Employer	14.00 %
Employee	10.00 %
 2015 Actual Contribution Rates	
Employer:	
Pension	12.00 %
Post-employment Health Care Benefits	2.00
Total Employer	14.00 %
 Employee	 10.00 %

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City’s contractually required contribution was \$1,561,430 for 2015. Of this amount, \$59,214 is reported as an intergovernmental payable.

Plan Description – Ohio Police & Fire Pension Fund (OPF)

Plan Description - City full-time police and firefighters participate in Ohio Police and Fire Pension Fund (OPF), a cost-sharing, multiple-employer defined benefit pension plan administered by OPF. OPF 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. OPF issues a publicly available financial report that includes financial information and required supplementary information and detailed information about OPF fiduciary net position. The report that may be obtained by visiting the OPF 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 OPF may retire and receive a lifetime monthly pension. OPF 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 after July 1, 2013, the minimum retirement age is 48 for normal service retirement with at least 25 years of service credit.

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

Under normal service retirement, retired members who are at least 55 years old and have been receiving OPF benefits for at least one year may be eligible for a cost-of-living allowance adjustment. The age 55

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provision for receiving a COLA does not apply to those who are receiving a permanent and total disability benefit and statutory survivors.

Members retiring under normal service retirement, with less than 15 years of service credit on July 1, 2013, will receive a COLA equal to either three percent or the percent increase, if any, in the consumer price index (CPI) over the 12-month period ending on September 30 of the immediately preceding year, whichever is less. The COLA amount for members with at least 15 years of service credit as of July 1, 2013 is equal to three percent of their base pension or disability benefit.

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

	Police	Firefighters
2015 Statutory Maximum Contribution Rates		
Employer	19.50 %	24.0 %
Employee:		
January 1, 2015 through July 1, 2015	11.50 %	11.50 %
July 2, 2015 through December 31, 2015	12.25 %	12.25 %
2015 Actual Contribution Rates		
Employer:		
Pension	19.00 %	23.50 %
Post-employment Health Care Benefits	0.50	0.50
Total Employer	19.50 %	24.00 %
Employee:		
January 1, 2015 through July 1, 2015	11.50 %	11.50 %
July 2, 2015 through December 31, 2015	12.25 %	12.25 %

Employer contribution rates are expressed as a percentage of covered payroll. The City's contractually required contribution to OPF was \$2,082,146 for 2015. Of this amount \$87,175 is reported as an intergovernmental payable.

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

The net pension asset/liability for OPERS was measured as of December 31, 2014, and the total pension asset/liability used to calculate the net pension asset/liability was determined by an actuarial valuation as of that date. OPF's total pension liability was measured as of December 31, 2014, and was determined by rolling forward the total pension liability as of January 1, 2014, to December 31, 2014. The City's proportion of the net pension asset/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:

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(Continued)

	OPERS Traditional Plan	OPERS Combined Plan	OPF	Total
Proportionate Share of the Net Pension Asset	\$ 0	\$ 40,204	\$ 0	\$ 40,204
Proportionate Share of the Net Pension Liability	\$ 12,118,529	\$ 0	\$ 24,138,542	\$ 36,257,071
Proportion of the Net Pension Asset/Liability	0.10047600%	0.10441900%	0.46595750%	
Pension Expense	\$ 1,318,228	\$ 26,370	\$ 2,354,603	\$ 3,699,201

At December 31, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	OPF	Total
Deferred Outflows of Resources				
Net difference between projected and actual earnings on pension plan investments	\$ 646,608	\$ 2,454	\$ 1,040,349	\$ 1,689,411
City contributions subsequent to the measurement date	1,511,858	49,572	2,082,146	3,643,576
Total Deferred Outflows of Resources	<u>\$ 2,158,466</u>	<u>\$ 52,026</u>	<u>\$ 3,122,495</u>	<u>\$ 5,332,987</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	<u>\$ 212,899</u>	<u>\$ 12,268</u>	<u>\$ 0</u>	<u>\$ 225,167</u>

\$3,643,576 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 or addition of the net pension asset in the year ending December 31, 2016. 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 Traditional Plan	OPERS Combined Plan	OPF	Total
2016	\$ 63,420	\$ (845)	\$ 260,087	\$ 322,662
2017	63,420	(845)	260,087	322,662
2018	145,217	(845)	260,087	404,459
2019	161,652	(847)	260,088	420,893
2020	0	(1,459)	0	(1,459)
Thereafter	0	(4,973)	0	(4,973)
	<u>\$ 433,709</u>	<u>\$ (9,814)</u>	<u>\$ 1,040,349</u>	<u>\$ 1,464,244</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.

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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 asset/liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<u>Actuarial Information</u>	<u>Traditional Pension Plan</u>	<u>Combined Pension Plan</u>
Wage Inflation	3.75 percent	3.75 percent
Future Salary Increases, including inflation	4.25 percent to 10.05 percent, including wage inflation	4.25 percent to 8.05 percent, including wage inflation
COLA or Ad Hoc COLA	3.00 percent, simple	3.00 percent
Investment Rate of Return	8.00 percent	8.00 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

The long-term 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.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

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 table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

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<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other Investments	18.00	4.59
Total	<u>100.00 %</u>	<u>5.28 %</u>

Discount Rate The discount rate used to measure the total pension asset/liability was 8 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 statutorily required rates. 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 asset/liability.

Sensitivity of the City's Proportionate Share of the Net Pension Asset/Liability to Changes in the Discount Rate The following table presents the City's proportionate share of the net pension asset/liability calculated using the current period discount rate assumption of 8 percent, as well as what the City's proportionate share of the net pension asset/liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	<u>1% Decrease (7.00%)</u>	<u>Current Discount Rate (8.00%)</u>	<u>1% Increase (9.00%)</u>
City's proportionate share of the net pension (asset)/liability:			
Traditional Plan	\$ 22,294,620	\$ 12,118,529	\$ 3,547,808
Combined Plan	5,221	(40,204)	(76,226)

Actuarial Assumptions – OPF

OPF's total pension liability as of December 31, 2014 is based on the results of an actuarial valuation date of January 1, 2014, and rolled-forward using generally accepted actuarial procedures. The total pension liability is determined by OPF's actuaries in accordance with GASB Statement No. 67, 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.

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Key methods and assumptions used in calculating the total pension liability in the latest actuarial valuation, prepared as of January 1, 2014, are presented below:

Valuation Date	January 1, 2014
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	8.25 percent
Projected Salary Increases	4.25 percent to 11.00 percent
Payroll Increases	3.75 percent
Inflation Assumptions	3.25 percent
Cost of Living Adjustments	2.60 percent and 3.00 percent

Rates of death are based on the RP2000 Combined Table, age-adjusted as follows. For active members, set back six years. For disability retirements, set forward five years for police and three years for firefighters. For service retirements, set back zero years for police and two years for firefighters. For beneficiaries, set back zero years. The rates are applied on a fully generational basis, with a base year of 2009, using mortality improvement Scale AA.

The most recent experience study was completed January 1, 2012.

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 expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted averaged of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes. Best estimates of the long-term expected geometric real rates of return for each major asset class included in OPF's target asset allocation as of December 31, 2014 are summarized below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long Term Expected Real Rate of Return</u>
Cash and Cash Equivalents	0.00 %	(0.25) %
Domestic Equity	16.00	4.47
Non-US Equity	16.00	4.47
Core Fixed Income*	20.00	1.62
Global Inflation Protected*	20.00	1.33
High Yield	15.00	3.39
Real Estate	12.00	3.93
Private Markets	8.00	6.98
Timber	5.00	4.92
Master Limited Partnerships	8.00	7.03
Total	<u>120.00 %</u>	

* levered 2x

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OPF’s Board of Trustees has incorporated the “risk parity” concept into OPF’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 their relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.2 times due to the application of leverage in certain fixed income asset classes.

Discount Rate The total pension liability was calculated using the discount rate of 8.25 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 earning were calculated using the longer-term assumed investment rate of return 8.25 percent. Based on those assumptions, the plan’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 8.25 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 (7.25 percent), or one percentage point higher (9.25 percent) than the current rate.

	1% Decrease (7.25%)	Current Discount Rate (8.25%)	1% Increase (9.25%)
City's proportionate share of the net pension liability:	\$ 33,387,254	\$ 24,138,542	\$ 16,307,693

NOTE 13: POST-EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (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 two cost-sharing multiple-employer defined benefit post-employment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit.

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Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2014 CAFR details.

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, 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.

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5 percent.

The City's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2015, 2014, and 2013 were \$260,238, \$258,360 and \$122,411, respectively. For 2015, 96 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

B. Ohio Police and Fire Pension Fund

Plan Description – The City contributes to the Ohio Police and Fire Pension Fund (OPF) sponsored health care program, a cost-sharing multiple-employer defined post-employment health care plan administered by OPF. OPF provides health care benefits including coverage for medical, prescription drugs, dental,

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vision, Medicare Part B Premium and long-term care to retirees, qualifying benefit recipients and their eligible dependents.

OPF provides access to post-retirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or statutory survivor benefit or is a spouse or eligible dependent child of such person. The health care coverage provided by OPF meets the definition of an Other Post-employment Benefit (OPEB) as described in GASB Statement 45.

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

OPF issues a publicly available financial report that includes financial information and required supplementary information for the Plan. That report may be obtained by writing to OPF, 140 East Town Street, Columbus, Ohio 43215-5164. That report is also available on OPF's website at www.op-f.org.

Funding Policy – The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OPF defined benefit pension plan. Participating employers are required Ohio Revised Code to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.5 percent and 24.0 percent of covered payroll for police and fire employers, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.5 percent of covered payroll for police employer units and 24.0 percent of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

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

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. The portion of employer contribution allocated to health care was 0.5 percent of covered payroll from January 1, 2015 through December 31, 2015. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h).

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

The City's contributions to OPF, which were allocated to fund post-employment health care benefits, for police and firefighters were \$24,613 and \$24,401 for the year ended December 31, 2015, \$23,023 and \$23,031 for the year ended December 31, 2014, and \$156,577 and \$161,895 for the year ended December 31, 2013. 95 percent has been contributed for police and 96 percent has been contributed for firefighters for 2015. The full amount has been contributed for 2014 and 2013.

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 14: LONG-TERM OBLIGATIONS

The changes in the City's long-term obligations during 2015 were as follows:

	Interest Rate %	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015	Due Within One Year
Governmental Activities						
<i>Unvoted General Obligation Bonds</i>						
2010 Lighting Improvement GO RZ Bonds	5.22	\$ 735,000	\$ 0	\$ 95,000	\$ 640,000	\$ 100,000
2011 Various Purpose	3.5	669,500	0	102,500	567,000	105,500
2012 Various Purpose	1.00-3.00	1,415,000	0	255,000	1,160,000	275,000
Unamortized Premium		24,416	1	4,811	19,606	5,137
<i>Total Unvoted General Obligation Bonds</i>		<u>2,843,916</u>	<u>1</u>	<u>457,311</u>	<u>2,386,606</u>	<u>485,637</u>
<i>Bond Anticipation Notes</i>						
LAN Room Project	1.25	1,168,674	1,169,460	1,168,674	1,169,460	0
Fire Truck	1.25	450,000	450,000	450,000	450,000	0
Ambulance	1.25	220,000	220,000	220,000	220,000	0
Fire Station Improvements	1.25	195,000	195,000	195,000	195,000	0
Police Department Vehicles	1.25	0	140,417	0	140,417	0
Hall of Justice Generator Project	1.25	0	347,000	0	347,000	0
Fire Department Vehicles	1.25	0	47,797	0	47,797	0
Police Dept Vehicles	1.25	0	85,000	0	85,000	0
Street Sweeper	1.25	0	125,000	0	125,000	0
Simmons Field Lighting	1.25	0	224,000	0	224,000	0
Fire Department Heavy-Duty SUV Rescue	1.25	0	110,000	0	110,000	0
<i>Total Bond Anticipation Notes</i>		<u>2,033,674</u>	<u>3,113,674</u>	<u>2,033,674</u>	<u>3,113,674</u>	<u>0</u>
<i>Other Long-Term Obligations</i>						
Compensated Absences		2,553,118	2,552,573	2,553,118	2,552,573	23,214
Capital Lease - Copier	9.704	0	6,259	119	6,140	595
Capital Lease - Mailing System	3.000	5,846	0	1,124	4,722	1,264
Capital Lease - Copier	9.704	1,708	0	1,708	0	0
Judgment Payable		110,000	0	0	110,000	110,000
		<u>2,670,672</u>	<u>2,558,832</u>	<u>2,556,069</u>	<u>2,673,435</u>	<u>135,073</u>
Net Pension Liability:						
OPERS		6,677,316	154,304	0	6,831,620	0
OP&F		22,693,592	1,444,950	0	24,138,542	0
Total Net Pension Liability		<u>29,370,908</u>	<u>1,599,254</u>	<u>0</u>	<u>30,970,162</u>	<u>0</u>
Total Governmental Long Term Liabilities		<u>\$ 36,919,170</u>	<u>\$ 7,271,761</u>	<u>\$ 5,047,054</u>	<u>\$ 39,143,877</u>	<u>\$ 620,710</u>

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For the Year Ended December 31, 2015
(Continued)

	Interest Rate %	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015	Due Within One Year
Business-Type Activities						
<i>General Obligation Bonds</i>						
2012 Sewer Refunding	1.00-3.00	\$ 2,965,000	\$ 0	\$ 270,000	\$ 2,695,000	\$ 280,000
Refunding Premium		48,684	0	4,433	44,251	4,597
2012 Sewer Improvement	1.00-3.50	1,650,000	0	55,000	1,595,000	55,000
Unamortized Discount		(9,375)	313	0	(9,062)	(313)
<i>Total General Obligation Bonds</i>		<u>4,654,309</u>	<u>313</u>	<u>329,433</u>	<u>4,325,189</u>	<u>339,284</u>
<i>Revenue Bonds</i>						
2009 Sewer Improvement Taxable BAB		10,250,000	0	465,000	9,785,000	485,000
2010 Sewer Improvement Tax-Exempt		8,210,000	0	505,000	7,705,000	520,000
Unamortized Discount		(46,751)	2,876	0	(43,875)	(2,961)
2014 Sewer Improvements Tax-Exempt		15,935,000	0	260,000	15,675,000	280,000
Unamortized Premium		739,050	0	12,059	726,991	12,986
2010 Water Improvement Tax-Exempt		5,405,000	0	390,000	5,015,000	405,000
Unamortized Discount		(27,016)	1,950	0	(25,066)	(2,024)
<i>Total Revenue Bonds</i>		<u>40,465,283</u>	<u>4,826</u>	<u>1,632,059</u>	<u>38,838,050</u>	<u>1,698,001</u>
<i>Bond Anticipation Notes</i>						
LAN Room Project - Water Fund Portion	1.25	290,663	290,663	290,663	290,663	0
LAN Room Project - Sewer Fund Portion	1.25	290,663	290,663	290,663	290,663	0
Westminster Water Line	1.25	600,000	600,000	600,000	600,000	0
Lift Stations Project	1.25	3,700,000	0	3,700,000	0	0
<i>Total Bond Anticipation Notes</i>		<u>4,881,326</u>	<u>1,181,326</u>	<u>4,881,326</u>	<u>1,181,326</u>	<u>0</u>
<i>Other Long-Term Obligations</i>						
Bresler Termination Agreement	0	1,136,662	0	142,082	994,580	142,082
OWDA Loan - Reservoir	4.32	29,313,177	0	571,615	28,741,562	596,575
OWDA Loan - Carbon Filter Project	3.83	16,279,617	0	320,645	15,958,972	335,675
OWDA Loan - Wastewater Upgrades	3.75	3,172,224	0	404,261	2,767,963	419,563
OWDA Loan - Bresler Pump Station	3.49	1,865,987	0	75,629	1,790,358	122,468
OWDA Loan - Elevated Storage Tank	4.64	2,659,867	0	40,679	2,619,188	48,584
OWDA Loan - Softening Basin	3.17	615,807	0	28,542	587,265	50,715
OWDA Loan - Interceptor	3.09	2,300,970	225,775	68,981	2,457,764	71,129
OWDA Loan - WWTP Improvements	2.54	52,335	1,216	0	53,551	0
OWDA Loan - CSO Separation	2.69	0	208,414	0	208,414	0
OWDA Loan - Storm Water Project	3.25	229,618	0	11,146	218,472	11,511
OWDA Loan - Storm Water Project II	2.66	44,080	0	2,243	41,837	2,303
Compensated Absences		954,082	921,817	954,082	921,817	0
		<u>58,624,426</u>	<u>1,357,222</u>	<u>2,619,905</u>	<u>57,361,743</u>	<u>1,800,605</u>
Net Pension Liability:						
Water		2,486,843	57,468	0	2,544,311	0
Sewer		2,088,106	48,253	0	2,136,359	0
Refuse		80,069	1,850	0	81,919	0
Storm Water		512,477	11,843	0	524,320	0
Total Net Pension Liability		<u>5,167,495</u>	<u>119,414</u>	<u>0</u>	<u>5,286,909</u>	<u>0</u>
Total Business-Type Activities Long-Term Liabilities		<u>\$ 113,792,839</u>	<u>\$ 2,663,101</u>	<u>\$ 9,462,723</u>	<u>\$ 106,993,217</u>	<u>\$ 3,837,890</u>

The City pays obligations related to employee compensation from the fund benefitting from their service.

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

A. General Obligation Bonds

2010 General Obligation Recovery Zone Bonds

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

2011 General Obligation Bonds

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

2012 General Obligation Bonds

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

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

B. Special Assessment Bonds

Special assessment bonds are payable from the proceeds of assessments levied against the specific property owners who primarily benefited from the 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. The City also issues special assessments between funds. The assessments due in one year are included in Interfund Receivables/Payables, and the amounts due in excess of one year are included in Due to/from Other Funds. The Debt Service Fund made principal payments in the amount of \$174,390 towards these interfund assessments. See Note 16(A) for additional disclosure.

C. Judgment Payable

The judgment payable represents amounts due to Allen County in settlement of a court case involving the jailing of City inmates at the County jail. The judgment will be paid from the General Fund.

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Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

D. Revenue Bonds

2009 Sewer Improvement Bonds

In December 2009, the City issued \$12.4 million combined issue of tax-exempt and taxable Build American Bonds (BAB) for the purpose of sewer system improvements. The bond issues consist of serial and term bonds which are not subject to early redemption. The bonds have final maturity in 2029.

2010 Improvement Bonds

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

2014 Sewer Improvement Bonds

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

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

E. Bond Anticipation Notes

The bond anticipation notes represent short-term amounts borrowed by the City to pay for improvements in anticipation of issuing new bonds. During 2015, \$1,750,786 in bond anticipation notes were issued for LAN Project, \$600,000 in notes were issued for the Westminster water line project, \$542,000 in notes were issued for the Hall of Justice and Fire Station generator projects, \$224,000 in notes were issued for the Simmons Field lighting project, \$125,000 in notes were issued for a street sweeper, and \$1,053,214 in notes were issued for various fire and police vehicles. The total \$4,295,000 note issued is included in Due in More Than One Year as the notes were refinanced in a March 2016 bond anticipation note (see Note 23).

CITY OF LIMA
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Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

F. 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.

G. Ohio Water Development Authority (OWDA) Loans

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

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

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

In 2010 the City's water utility entered into a loan agreement with OWDA to fund construction of a carbon filter system at the water treatment plant. The maximum available under this agreement is \$16,834,815. As of December 31, 2015 the City had requested total draws of \$15,990,681, and capitalized interest of \$753,727. The City's water system revenue will be used for repayment of the loan.

In 2011 the City's water utility entered into a loan agreement with OWDA to fund construction on an elevated water storage tank. The maximum available under this agreement is \$2,895,556. As of December 31, 2015 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, 2015 the City had requested total draws of \$2,128,623, and capitalized interest of \$4,712. The City's water system revenue will be used for repayment of the loan.

In 2012 the City's water utility entered into a loan agreement with OWDA to fund softening basin improvements at the water treatment plant. The maximum available under this agreement is \$889,904. As of December 31, 2015 the City had requested total draws of \$711,630, and capitalized interest of \$19. The City's water system revenue will be used for repayment of the loan.

In 2013 the City's sewer utility entered into a loan agreement with OWDA to fund construction on an interceptor. The maximum available under this agreement is \$2,895,566. As of December 31, 2015

CITY OF LIMA
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Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

the City had requested total draws of \$2,527,785, and capitalized interest and fees of \$32,665. The City's sewer system revenue will be used for repayment of the loan.

In 2014 the City's sewer utility entered into a loan agreement with OWDA to fund construction on Wastewater Treatment Plant improvements. The maximum available under this agreement is \$15,000,000. As of December 31, 2015 the City had not drawn on the loan principal, but capitalized interest and fees of \$53,551. The City's sewer system revenue will be used for repayment of the loan.

In 2015 the City's sewer utility entered into a loan agreement with OWDA to fund construction on the Wastewater CSO Separation Project. The maximum available under this agreement is \$3,500,000. As of December 31, 2015 the City had drawn \$196,184 of the loan principal, and capitalized interest and fees of \$12,230. The City's sewer system revenue will be used for repayment of the loan.

The loans for the softening basin and the interceptor project are currently in repayment; however repayment schedules have not been finalized with OWDA. Annual debt retirement schedules have been estimated and included below based upon the terms of each loan. The loans for the wastewater treatment plant improvements project and the CSO Separation project are not complete and therefore, the debt retirement schedules are not included below.

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

Year Ending December 31,	General Obligation Bonds		
	Principal	Interest	Total
2016	\$ 480,500	\$ 78,078	\$ 558,578
2017	389,500	65,963	455,463
2018	378,500	51,565	430,065
2019	402,500	38,872	441,372
2020	301,000	25,450	326,450
2021 - 2025	290,000	32,894	322,894
2026 - 2030	85,000	13,830	98,830
2031 - 2032	40,000	1,800	41,800
Total	\$ 2,367,000	\$ 308,452	\$ 2,675,452

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

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

	Bresler Termination Agreement		General Obligation (Gross)		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 142,082	\$ 0	\$ 335,000	\$ 104,803	\$ 1,658,523	\$ 2,127,307
2017	142,082	0	335,000	101,143	1,724,258	2,066,981
2018	142,082	0	350,000	91,038	1,792,667	2,004,241
2019	142,082	0	350,000	84,076	1,863,817	1,938,990
2020	142,082	0	355,000	67,086	1,937,818	1,871,126
2021 - 2025	284,170	0	1,585,000	257,998	8,687,789	8,351,862
2026 - 2030	0	0	365,000	135,620	9,030,361	6,660,544
2031 - 2035	0	0	425,000	77,725	10,513,329	4,793,338
2036 - 2040	0	0	190,000	9,975	12,890,919	2,543,690
2041 - 2044	0	0	0	0	5,083,900	294,882
Total	<u>\$ 994,580</u>	<u>\$ 0</u>	<u>\$ 4,290,000</u>	<u>\$ 929,464</u>	<u>\$ 55,183,381</u>	<u>\$ 32,652,961</u>

	Revenue Bonds (Gross)		Total	
	Principal	Interest	Principal	Interest
2016	\$ 1,690,000	\$ 1,726,049	\$ 3,825,605	\$ 3,958,159
2017	1,740,000	1,668,621	3,941,340	3,836,745
2018	1,810,000	1,603,680	4,094,749	3,698,959
2019	1,875,000	1,534,704	4,230,899	3,557,770
2020	1,665,000	1,457,281	4,099,900	3,395,493
2021 - 2025	9,500,000	6,045,711	20,056,959	14,655,571
2026 - 2030	9,970,000	3,469,416	19,365,361	10,265,580
2031 - 2035	2,905,000	1,822,750	13,843,329	6,693,813
2036 - 2040	3,595,000	1,128,600	16,675,919	3,682,265
2041 - 2044	3,430,000	349,400	8,513,900	644,282
Total	<u>\$ 38,180,000</u>	<u>\$ 20,806,212</u>	<u>\$ 98,647,961</u>	<u>\$ 54,388,637</u>

CITY OF LIMA
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For the Year Ended December 31, 2015
(Continued)

NOTE 15: CAPITAL LEASES – LESSEE DISCLOSURE

The City entered into a capital lease in 2011 to purchase a new copier for the City's fire department. This lease meets the criteria of a capital lease pursuant to generally accepted accounting principles. A capital asset was recorded in the government-type activities section in the amount of \$4,850. The 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 2015 totaled \$1,708. The lease ceased during 2015 and the liability and asset were removed.

The City entered into a capital lease in 2014 to purchase a new mailing system for the City's municipal building. This lease meets the criteria of a capital lease pursuant to generally accepted accounting principles. A capital asset has been recorded in the government-type activities section in the amount of \$6,606. This amount 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 2015 totaled \$1,124.

The City entered into a capital lease in 2015 to purchase a new copier for the City's fire department. This lease meets the criteria of a capital lease pursuant to generally accepted accounting principles. A capital asset has been recorded in the government-type activities section in the amount of \$6,259. This amount represents the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the long term liabilities section of the entity wide statements. Principal payments in 2015 totaled \$119.

The schedule of future minimum lease payments required for all capital leases is as follows:

Year Ending December 31,	Governmental Activities
2016	4,490
2017	4,490
2018	4,490
2019	3,158
2019	2,036
Total Minimum Lease Payments	18,664
Less: Amount Representing Interest	(7,802)
Present Value of Minimum Lease Payments	\$ 10,862

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 16: INTERFUND TRANSACTIONS

A. Interfund Transactions

Interfund transactions are used by the City to fund small special assessment projects. As of December 31, 2015, balance sheet receivable and payables resulted from interfund transactions for governmental manuscript debt and the reimbursement of expenditures in enterprise funds. The general fund receivable and various other governmental funds payables resulted from applying generally accepted accounting principles.

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>	<u>Due to Other Funds</u>	<u>Due from Other Funds</u>
Governmental Funds				
General Fund	\$ 19,372	\$ 0		
Other Governmental Funds				
Safe Neighborhood Anti-Heroin Initiative	0	9,161		
IDEP 2016-2-00-00-00340-00	0	857		
STEP 2016-2-00-00-00479-00	0	521		
Weed/Property Cleanup	0	4		
Ohio EPA 12(h) Municipal Parking Lot	0	8,829		
Debt Service Fund	49,000	0	\$ 249,060	\$ 0
Special Assessments Fund	0	49,000	0	249,060
Total Other Governmental Funds	<u>49,000</u>	<u>68,372</u>	<u>249,060</u>	<u>249,060</u>
Total Governmental Funds	<u>68,372</u>	<u>68,372</u>	<u>249,060</u>	<u>249,060</u>
Business-Type Funds				
Storm Water Fund	0	0	0	76,000
Sewer Fund	0	0	76,000	0
Total Business-Type Funds	<u>0</u>	<u>0</u>	<u>76,000</u>	<u>76,000</u>
Total All Funds	<u>\$ 68,372</u>	<u>\$ 68,372</u>	<u>\$ 325,060</u>	<u>\$ 325,060</u>

B. Reconciliation of Interfund Transfers

	<u>Transfers-In</u>	<u>Transfers-Out</u>
Governmental Funds		
General Fund	\$ 0	\$ 575,470
Other Governmental Funds		
Law Enforcement Trust Fund	0	178,382
Federal Asset Forfeiture Fund	178,382	0
Capital Projects Funds	59,690	0
General Debt Service	575,740	0
Special Assessments Debt Service	0	59,690
Total Other Governmental Funds	<u>813,812</u>	<u>238,072</u>
Total Governmental Funds	<u>\$ 813,812</u>	<u>\$ 813,542</u>

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For the Year Ended December 31, 2015
(Continued)

Transfer was made from the Law Enforcement Trust Fund to the Federal Asset Forfeitures Fund to segregate the federal portion of asset forfeitures as required per federal guidelines. Transfer was made from the General Fund to the General Debt Service Fund for repayment on debt obligations. The transfer between the Special Assessment Debt Service Fund and Capital Projects Fund is related to the interfund liability for manuscript debt.

C. Advances To/From Other Funds Transactions

As of December 31, 2015, advances to and from other fund transactions to eliminate negative cash positions were as follows:

	Advances to Other Funds	Advances From Other Funds
Governmental Funds		
General Fund	\$ 144,033	\$ 0
Other Governmental Funds		
Weed/Property Cleanup Fund	0	46,128
Payroll Subsidy	0	27,259
2013-DJ-BX-0197 JAG grant	0	14,690
ALL-Lima Bike PID92337	0	4,294
Ohio EPA 12(h) Municipal Parking L	0	1,363
Special Assessment Debt Service	0	36,948
Total Other Governmental Funds	0	130,682
Total Governmental Funds	\$ 144,033	\$ 130,682
Internal Service Funds		
Utilities Gasoline Fund	\$ 0	\$ 13,351
Total Internal Service Funds	\$ 0	\$ 13,351
Totals	\$ 144,033	\$ 144,033

NOTE 17: DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources at December 31, 2015 consisted of the following:

	Statement of Net Position	Balance Sheet
Property Taxes	\$ 875,328	\$ 1,192,352
Income Taxes	0	2,414,465
Grants	0	1,703,277
Special Assessments	9,769,267	9,769,267
Totals	\$ 10,644,595	\$ 15,079,361

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 18: COMMITMENTS

A. Contractual Commitments

As of December 31, 2015, the City had contractual commitments for the following projects:

	<u>Contractual Commitment</u>	<u>Expended</u>	<u>Remaining Balance</u>
Hall of Justice Renovations	\$ 995,116	\$ 890,588	\$ 104,528
Wastewater Headworks Project	29,774,585	6,715,990	23,058,595
Ottawa River Feasibility Study	369,000	18,450	350,550
Ottawa River SEP	378,976	0	378,976
Various Street Resurfacing	546,779	0	546,779
Wastewater Segmented Block Rehab	273,000	4,282	268,718
Upstream Regulators Sewer Separation	2,871,364	0	2,871,364
Kibby Street Reconstruction	487,636	14,277	473,359
CMOM Program Phase II	320,000	95,125	224,875
	<u>\$ 36,016,456</u>	<u>\$ 7,738,712</u>	<u>\$ 28,277,744</u>

B. Encumbrance Commitments

As of December 31, 2015, the City has the following significant outstanding encumbrances:

<u>Fund</u>	<u>Amount</u>
General Fund	\$ 577,298
Nonmajor Governmental Funds	
Street Repair Fund	339,087
CHIP Housing Improvement	188,236
CDBG Block Grant	368,430
Lima Stadium Park, ALLE-002C	99,900
	<u>\$ 1,572,951</u>

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

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, 2015.

B. Litigation

As of December 31, 2015, 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 implement a Capacity, Management, Operation, and Maintenance Program (CMOM) for the SSS with the goal to eliminate the occurrence of sanitary sewer overflows (SSO).

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

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 20: ACCOUNTABILITY AND COMPLIANCE

Fund balances at December 31, 2015 included the following individual fund deficits:

	Deficit Fund Balance
Nonmajor Governmental Funds:	
Weed/Property Cleanup	\$ 52,848
Street Repair	205,754
2013-DJ-BX-0197 JAG Grant	14,689
ALL-LIMA BIKE, PID 92337	4,294
Special Assessment Debt Service	31,947
	\$ 309,532

The deficits in these nonmajor governmental funds resulted from adjustments for 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.

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, Becky Saine, County Administrator, 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, in accordance with the rules and regulations established for the JPC (Note 22). As of December 31, 2015 this lease has not been entered into.

CITY OF LIMA
Allen County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

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, Grant Coordinator at the Lima-Allen County Regional Planning Commission, Allen County, Ohio.

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 EVENTS

In March 2016, the City issued a \$4,295,000 various purpose bond anticipation notes for the purchase of equipment and vehicles for the Fire, Police and Streets Departments, acquiring and installing a generator at the City's Hall of Justice/Municipal Building, as well as lighting and fencing projects at the City's Simmons Field. All of the note proceeds repaid the 2015 bond anticipation notes.

REQUIRED SUPPLEMENTAL SCHEDULES



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

	<u>2014</u>	<u>2013</u>
<i>Ohio Public Employees' Retirement System (OPERS) - Traditional Plan</i>		
City's Proportion of the Net Pension Liability (Asset)	0.1004760%	0.1004760%
City's Proportionate Share of the Net Pension Liability (Asset)	\$ 12,118,529	\$ 11,844,811
City's Covered-Employee Payroll	\$ 12,318,492	\$ 11,852,492
City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	98.38%	99.94%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%
<i>Ohio Public Employees' Retirement System (OPERS) - Combined Plan</i>		
City's Proportion of the Net Pension Liability (Asset)	0.1044190%	0.1044190%
City's Proportionate Share of the Net Pension Liability (Asset)	\$ (40,204)	\$ (10,957)
City's Covered-Employee Payroll	\$ 381,692	\$ 388,631
City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	0.105331092	0.028193856
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	114.83%	104.56%
<i>Ohio Police and Fire Pension Fund (OP&F)</i>		
City's Proportion of the Net Pension Liability (Asset)	0.4659575%	0.4659575%
City's Proportionate Share of the Net Pension Liability (Asset)	\$ 24,138,542	\$ 22,693,592
City's Covered-Employee Payroll	\$ 9,176,804	\$ 8,804,031
City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	263.04%	257.76%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.20%	73.00%

(1) Information prior to 2013 is not available.

City of Lima
Allen County, Ohio
Required Supplementary Information
Schedule of City Contributions
Last Ten Years

	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Ohio Public Employees' Retirement System (OPERS) - Traditional Plan</i>			
Contractually Required Contribution	\$ 1,511,858	\$ 1,478,219	\$ 1,540,824
Contributions in Relation to the Contractually Required Contribution	<u>(1,511,858)</u>	<u>(1,478,219)</u>	<u>(1,540,824)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
City's covered-employee payroll	\$ 12,598,817	\$ 12,318,492	\$ 11,852,492
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	13.00%
<i>Ohio Public Employees' Retirement System (OPERS) - Combined Plan</i>			
Contractually Required Contribution	\$ 49,572	\$ 45,803	\$ 50,522
Contributions in Relation to the Contractually Required Contribution	<u>(49,572)</u>	<u>(45,803)</u>	<u>(50,522)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
City's covered-employee payroll	\$ 413,100	\$ 381,692	\$ 388,631
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	13.00%
<i>Ohio Police and Fire Pension Fund (OPF)</i>			
Contractually Required Contribution	\$ 2,082,146	\$ 1,950,002	\$ 1,599,777
Contributions in relation to the contractually required contribution	<u>(2,082,146)</u>	<u>(1,950,002)</u>	<u>(1,599,777)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
City's covered-employee payroll	\$ 9,802,812	\$ 9,176,804	\$ 8,804,031
Contributions as a percentage of covered-employee payroll	21.24%	21.25%	18.17%

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

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a
\$ 1,265,429	\$ 1,356,476	\$ 1,286,421	\$ 1,324,893	\$ 1,318,991	\$ 1,257,248	\$ 1,161,951
<u>(1,265,429)</u>	<u>(1,356,476)</u>	<u>(1,286,421)</u>	<u>(1,324,893)</u>	<u>(1,318,991)</u>	<u>(1,257,248)</u>	<u>(1,161,951)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 8,421,321	\$ 9,011,355	\$ 8,586,195	\$ 8,817,702	\$ 8,751,724	\$ 8,373,572	\$ 8,336,216
15.03%	15.05%	14.98%	15.03%	15.07%	15.01%	13.94%

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



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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.

COPS 2013UMWX0144

To account for federal grant used to advance the practice of community policing from solely responding to crime and disorder within the community to focus on prevention through the COPS Hiring Program.

LLEBG 2004-LB-BX-0662

To account for federal grant funds for the purpose of reducing crime and improving public safety.

STEP 2015-2-00-00-00579-00

To account for federal grant to help reduce traffic related fatal and serious injury crashes through the Selective Traffic Enforcement Program.

IDEP 2015-2-00-00-00400-00

To account for federal grant to help reduce traffic related fatal and serious injury crashes through the Impaired Driving Enforcement Program.

Safe Neighborhood Anti-Heroin Initiative

To account for state grant to facilitate an anti-heroin initiative in the City and the surrounding areas.

COPS 2014UMWX0053

To account for federal grant to initiate or enhance the agency's community policing plan through the COPS Hiring Program.

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.

Specialized Dockets Payroll Subsidy

To account for monies from State General Revenue Fund, #336425: Specialty Docket Support. The funds can be applied retroactively for the specialized docket staff member's payroll costs.

IDEP 2016-2-00-00-00340-00

To account for federal grant to help reduce traffic related fatal and serious injury crashes through the Impaired Driving Enforcement Program.

Nonmajor Special Revenue Funds

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.

STEP 2016-2-00-00-00479-00

To account for federal grant to help reduce traffic related fatal and serious injury crashes through the Selective Traffic Enforcement Program.

Traffic / Parking Control

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

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.

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.

JAG 2010-JG-E01-6837

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

2011 Ash Borer Grant

To account for grant received in order to restore tree canopy and watershed health affected by the Emerald Ash Borer within the City of Lima.

Recreational Activity

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

CHRP 2009RKWX0659

To account for grant monies that help advance community policing to improve public safety. COPS Hiring Recovery Program supports innovative programs that respond directly to the existing and emerging needs of law enforcement.

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.

Nonmajor Special Revenue Funds

JAG 2012-DJ-BX-0148

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

COPS 2011UMWX0143

To account for federal grant monies to initiate or enhance the agency's community policing plan through the COPS Hiring Program

LLEBG 2003-LB-BX-17

To account for grant which are to be used for the purpose of reducing crime and improving public safety.

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 Program Education Fund

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

Fire EMS A72

To account for monies which are to be used to improve Emergency Medical Services by financing training and equipping the department so as to facilitate the availability, accessibility, and quality of services to area residents.

LLEBG 2000-LB-BX-2537

To account for grant monies which are to be used for the purpose of reducing crime and improving public safety.

LLEBG 2001-LB-BX-1395

To account for grant monies which are to be used for the purpose of reducing crime and improving public safety.

LLEBG 2002-LB-BX-0948

To account for grant monies which are to be used for the purpose of reducing crime and improving public safety.

PACE 2002-DG-B02-7341

To account for grant monies to keep Ohio programs current in their knowledge and response to drug and other serious crime trends through the development and implementation of innovative approaches to law enforcement, prosecution and adjudication.

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

Rehab Property Sales

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

CDBG Federal Block Grant

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

Land Utilization

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

ODOD-Brownfield

To account for monies for the purchase of a property, remove asbestos, demolish the building, and complete the environmental documentation.

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.

Fire Department FEMA Grant

To account for grant monies that protects the health and safety of the public and firefighting personnel against fire and fire-related hazards.

1999 WS QX 0046 W & S CORE

To account for grant monies that will aid in "weeding" criminal offenders from neighborhoods engaged in drug crimes and other violent offenses, and stabilize the neighborhood through community oriented policing and "seed" these neighborhoods with housing, employment, and social sustaining programs.

Byrne 2000-DG-B01-7002

To account for federal monies to further the Restorative Justice Project of the Lima Police Department and its community partners in programming implemented at the Community Resource Center.

2000 WS QX 0179 W & S CORE

To account for federal monies that will aid in "weeding" criminal offenders from neighborhoods engaged in drug crimes and other violent offenses, and stabilize the neighborhood through community oriented policing and "seed" these neighborhoods with housing, employment, and social sustaining programs.

JAIGB 1999-JB-013-A049

To account for monies that fund the Juvenile Accountability Incentive Block Grant which make it possible for young people sentenced to community service hours to learn park landscaping, painting, and basic maintenance skills under the leadership of qualified supervision.

2003 WS QX 0007 W & S

To account for federal monies that aid the community and law enforcement to establish a partnership to keep the area safe and clean from any criminal activity, as well as provide programs that meet the community needs.

Nonmajor Special Revenue Funds

Court Watch

To account for grant monies that is dedicated to improve the criminal justice system's response to domestic violence, sexual assault, and child abuse.

JAIGB 2003-JB-007-A049

To account for grant monies to be used to promote greater accountability in the juvenile justice system and help the community become more effective in holding juvenile offenders accountable, reducing recidivism, and protecting students, school personnel and the community from drug, gang, and youth violence.

Safe Streets

To account for monies that provide the efficiency of law enforcement needs to enhance community control.

Pro-Active Crime Enforcement

To account for grant monies that will help reduce the number of pending cases and the number of operating verified crack houses. It will also increase the number of people arrested for various criminal acts.

GHSO Traffic Signage

To account for monies for inventory, updates, and plans for traffic signage needs and to acquire information and expertise to ensure that all road signage in the City meet minimum maintenance and installation requirements.

Justice Assist 2005-DJ-BX-0059

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

PACE 2005-BJ-A02-6429

To account for grant monies that supports Proactive Crime Elimination.

Courts Special Projects

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

JAG 2006-DJ-BX-0458

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

ALLE-015 Natureworks / Robb

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

PACE 2006-JG-A02-6429

To account for grant monies that supports Proactive Crime Elimination.

Law Enforcement Training Assistance

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

Nonmajor Special Revenue Funds

JAG 2007-DJ-BX-033

To account for federal monies that will support the law enforcement program PACE special operations unit. This unit plans proactive responses to crime patterns, citizen tips, and unit-initiated operations based on observation.

Anti-Gang 2007-PS-AGI-314

To account for grant monies received to help reduce the occurrence of violent gang-related and youth gang-related incidents through reactive and proactive efforts.

Indigent Interlock / Alcohol

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

EDA Award

To account for monies to fund job training program entitled "Workforce Development Response Plan and Workforce Training Program."

ALL-Lima Traffic

To account for grant monies to fund traffic signal improvements.

Fire Reporting Grant

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

NS Program

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

JAG 2009-SB-B9-0323

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

LITTER Grant

To account for grant monies to activate strategies for litter awareness and prevention.

Priority 1 LFD Training

To account for monies for the purchase of Fire Department equipment and training.

JAG 2013-DJ-BX-0197

To account for federal monies that supports a broad range of activities to prevent and control crime and to improve the criminal justice systems. The goal is to increase essential law enforcement services.

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.

Nonmajor Special Revenue Funds

FEMA Station Modifications

To account for Federal monies received to fund improvements to the Fire Department's Central Station.

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

Insurance Repairs

Capital Replacements

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.

Bikeway Expansion

To account for grant monies for expansion of bikeways throughout the City of Lima.

Lighting Improvements

To account for the bond proceeds to fund improvements to the City lighting in the central business district, certain neighborhoods and the City garage.

Central Point Buttonbush

To account for grant monies to preserve wetlands and increase habitat protection to existing forestation in the Central Point Business Park.

Legal Research/Computer Fund

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

Court Computerization

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

Special Assessments

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

Fire EMS Grant

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

Nonmajor Capital Projects Funds

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 for the construction of highway-rail grade separations at intersections in Lima to improve motorist and pedestrian safety.

Ottawa River Phase II

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

ECDD-06-033

To account for grant monies to complete road work in support of Greater Ohio Ethanol LLC's facility.

FEMA-1720-DR-003-46554

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

Obesity Prevention Grant

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

ALL-Vine Street RRGs

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

DNR – Athletic Field Improvements

To account for grant monies to assist the Lima City Schools to install bleachers on the eastside of Lima Stadium.

Public Works Mowers

To account for bond proceeds received to fund the purchase of equipment for Public Works Department.

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.

City Building Improvements

To account for bond proceeds received to fund the costs associated with capital improvements on the City Municipal Center.

Police Cruisers and Equipment

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

Dispatch Software

To account for bond proceeds received to fund the purchase of dispatch software for the Police Department.

Nonmajor Capital Projects Funds

ALL-Lima Bikeway

To account for grant monies for expansion of bikeways throughout the City of Lima.

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.

Ohio EPA 12(h) Municipal Parking Lot

To account for federal monies for the construction of a new parking lot, to be designated Municipal Parking Lot No. 7, for use by city employees.

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 departments.

Ohio Supreme Court Technology Grant

To account for monies to upgrade Cisco switches which will improve access to justice, provide greater service to the public, have a positive impact on effective case management, and reduce overall costs.

ALL-Kibby Street

To account for federal monies for the project that includes full reconstruction of the roadway on Kibby Street between Pine Street and Bellefontaine Avenue.

CMZ01 ALL-Kibby Street

To account for state monies for the project that includes full reconstruction of the roadway on Kibby Street between Pine Street and Bellefontaine Avenue.

Lima Stadium Park, ALLE-002C

To account for state monies received for the improvements to the Lima Stadium Park facility.

CMZ09 ALL-Kibby St Bridge Replacement

To account for state grant received in the involvement of removing and reconstructing the bridge and surrounding areas over Lost Creek.

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, 2015

	<u>Nonmajor Special Revenue</u>	<u>Nonmajor Capital Projects</u>	<u>Nonmajor Debt Service</u>	<u>Total Nonmajor Governmental Funds</u>
Assets & Deferred Outflows of Resources				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 3,521,419	\$ 1,384,945	\$ 48,904	\$ 4,955,268
Receivables:				
Taxes	53,868	0	0	53,868
Intergovernmental	1,738,272	527,578	0	2,265,850
Special Assessments	9,078,148	0	685,569	9,763,717
Interfund	0	0	49,000	49,000
Accrued Interest	0	0	1,034	1,034
Materials and Supplies Inventory	122,000	0	0	122,000
Due From Other Funds	0	0	249,060	249,060
Notes Receivable	315,175	0	0	315,175
Prepaid Items	0	4,984	0	4,984
Restricted assets:				
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	25,862	25,862
Advances to Other Funds	0	0	0	0
<i>Total Assets & Deferred Outflows of Resources</i>	<u>\$ 14,828,882</u>	<u>\$ 1,917,507</u>	<u>\$ 1,059,429</u>	<u>\$ 17,805,818</u>
Liabilities & Deferred Inflows of Resources				
Liabilities:				
Accounts Payable	\$ 39,665	\$ 1,079	\$ 0	\$ 40,744
Contracts Payable	561,724	517,386	0	1,079,110
Interfund Payable	10,543	57,829	0	68,372
Accrued Wages	50,249	0	0	50,249
Intergovernmental Payable	21,998	0	0	21,998
Due to Other Funds	0	249,060	0	249,060
Advances from Other Funds	88,077	5,657	36,948	130,682
<i>Total Liabilities</i>	<u>772,256</u>	<u>831,011</u>	<u>36,948</u>	<u>1,640,215</u>
Deferred Inflows of Resources				
Unavailable Revenue - Grants and Special Assessments	10,297,290	0	685,569	10,982,859
<i>Total Deferred Inflows of Resources</i>	<u>10,297,290</u>	<u>0</u>	<u>685,569</u>	<u>10,982,859</u>
Total Liabilities & Deferred Inflows of Resources	<u>11,069,546</u>	<u>831,011</u>	<u>722,517</u>	<u>12,623,074</u>
Fund Balances				
Nonspendable	122,000	6,312	0	128,312
Restricted	2,740,985	1,047,229	0	3,788,214
Committed	1,083,324	37,249	0	1,120,573
Assigned	86,318	0	368,859	455,177
Unassigned	(273,291)	(4,294)	(31,947)	(309,532)
Total Fund Balances	<u>3,759,336</u>	<u>1,086,496</u>	<u>336,912</u>	<u>5,182,744</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 14,828,882</u>	<u>\$ 1,917,507</u>	<u>\$ 1,059,429</u>	<u>\$ 17,805,818</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, 2015

	<u>Non-Major Special Revenue</u>	<u>Non-Major Capital Projects</u>	<u>Non-Major Debt Service</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:				
Other Local Taxes	\$ 228,322	\$ 0	\$ 0	\$ 228,322
Intergovernmental	3,455,007	3,239,579	0	6,694,586
Charges for Services	536,737	0	0	536,737
Fines and Forfeitures	462,035	239,647	0	701,682
Special Assessments	0	15,569	44,578	60,147
Contributions and Donations	209,716	0	0	209,716
Investment Income	13,205	135	11,512	24,852
Miscellaneous	63,289	1,322	0	64,611
Total Revenues	<u>4,968,311</u>	<u>3,496,252</u>	<u>56,090</u>	<u>8,520,653</u>
Expenditures:				
Current:				
Security of Persons and Property	504,106	0	0	504,106
Leisure Time Activities	217,625	0	0	217,625
Community Environment	1,788,133	0	0	1,788,133
Transportation	2,289,261	1,250,436	0	3,539,697
General Government	350,705	94,371	0	445,076
Capital Outlay	390,337	2,735,171	0	3,125,508
Debt Service:				
Principal Retirement	0	0	2,486,591	2,486,591
Interest and Fiscal Charges	0	9,276	141,041	150,317
Total Expenditures	<u>5,540,167</u>	<u>4,089,254</u>	<u>2,627,632</u>	<u>12,257,053</u>
Excess of Revenues Over (Under) Expenditures	<u>(571,856)</u>	<u>(593,002)</u>	<u>(2,571,542)</u>	<u>(3,736,400)</u>
Other Financing Sources (Uses):				
Premium on General Obligation Bonds Issued	0	4,212	23,471	27,683
Proceeds of General Obligation Bonds Issued	0	544,000	2,034,460	2,578,460
Rebates on RZ and BAB Bonds	0	0	16,051	16,051
Operating Transfers-In	178,382	59,690	575,470	813,542
Operating Transfers-Out	(178,382)	0	(59,690)	(238,072)
Total Other Financing Sources (Uses)	<u>0</u>	<u>607,902</u>	<u>2,589,762</u>	<u>3,197,664</u>
Net Change in Fund Balance	(571,856)	14,900	18,220	(538,736)
Fund Balance Beginning of Year	<u>4,331,192</u>	<u>1,071,596</u>	<u>318,692</u>	<u>5,721,480</u>
Fund Balance End of Year	<u>\$ 3,759,336</u>	<u>\$ 1,086,496</u>	<u>\$ 336,912</u>	<u>\$ 5,182,744</u>

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	<u>Indigent Alcohol Treatment</u>	<u>LLEBG 2004- LB-BX-0662</u>	<u>Safe Neighborhood Anti-Heroin Initiative</u>	<u>Municipal Probation Services</u>
Assets & Deferred Outflows of Resources				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 527,734	\$ 1	\$ 0	\$ 15,865
Receivables:				
Taxes	0	0	0	0
Intergovernmental	0	0	9,161	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>\$ 527,734</u>	<u>\$ 1</u>	<u>\$ 9,161</u>	<u>\$ 15,865</u>
Liabilities & Deferred Inflows of Resources				
Liabilities:				
Accounts Payable	\$ 233	\$ 0	\$ 0	\$ 429
Contracts Payable	0	0	0	0
Interfund Payable	0	0	9,161	0
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>233</u>	<u>0</u>	<u>9,161</u>	<u>429</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>233</u>	<u>0</u>	<u>9,161</u>	<u>429</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	527,501	1	0	15,436
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>527,501</u>	<u>1</u>	<u>0</u>	<u>15,436</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 527,734</u>	<u>\$ 1</u>	<u>\$ 9,161</u>	<u>\$ 15,865</u>

<u>Specialized Dockets Payroll Subsidy</u>	<u>IDEF 2016-2- 00-00-00340- 00</u>	<u>Drug Enforcement / Education</u>	<u>STEP 2016-2- 00-00-00479- 00</u>	<u>Traffic / Parking Control</u>	<u>ALCAP Operations</u>	<u>Weed / Property Cleanup</u>
\$ 0	\$ 0	\$ 63,812	\$ 0	\$ 341,540	\$ 5,169	\$ 0
0	0	0	0	0	0	0
49,429	857	0	521	0	0	0
0	0	0	0	0	0	6,496,582
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$ 49,429</u>	<u>\$ 857</u>	<u>\$ 63,812</u>	<u>\$ 521</u>	<u>\$ 341,540</u>	<u>\$ 5,169</u>	<u>\$ 6,496,582</u>
\$ 0	\$ 0	\$ 930	\$ 0	\$ 2,014	\$ 0	\$ 6,716
0	0	0	0	0	0	0
0	857	0	521	0	0	4
0	0	0	0	529	0	0
0	0	6	0	257	0	0
27,259	0	0	0	0	0	46,128
<u>27,259</u>	<u>857</u>	<u>936</u>	<u>521</u>	<u>2,800</u>	<u>0</u>	<u>52,848</u>
0	0	0	0	0	0	6,496,582
0	0	0	0	0	0	6,496,582
27,259	857	936	521	2,800	0	6,549,430
0	0	0	0	0	0	0
22,170	0	62,876	0	0	0	0
0	0	0	0	338,740	0	0
0	0	0	0	0	5,169	0
0	0	0	0	0	0	(52,848)
<u>22,170</u>	<u>0</u>	<u>62,876</u>	<u>0</u>	<u>338,740</u>	<u>5,169</u>	<u>(52,848)</u>
<u>\$ 49,429</u>	<u>\$ 857</u>	<u>\$ 63,812</u>	<u>\$ 521</u>	<u>\$ 341,540</u>	<u>\$ 5,169</u>	<u>\$ 6,496,582</u>

(continued)

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015
(continued)

	<u>State Highway</u>	<u>Street Repair</u>	<u>2011 Ash Borer Grant</u>	<u>Recreational Activity</u>
Assets & Deferred Outflows of Resources				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 174,411	\$ 42,140	\$ 79	\$ 63,813
Receivables:				
Taxes	0	0	0	0
Intergovernmental	46,500	1,296,060	0	0
Special Assessments	0	0	0	0
Materials and Supplies Inventory	0	122,000	0	0
Notes Receivable	0	0	0	0
<i>Total Assets & Deferred Outflows of Resources</i>	<u>\$ 220,911</u>	<u>\$ 1,460,200</u>	<u>\$ 79</u>	<u>\$ 63,813</u>
Liabilities & Deferred Inflows of Resources				
Liabilities:				
Accounts Payable	\$ 447	\$ 8,441	\$ 0	\$ 145
Contracts Payable	0	305,142	0	0
Interfund Payable	0	0	0	0
Accrued Wages	0	35,071	0	0
Intergovernmental Payable	0	15,137	0	111
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>447</u>	<u>363,791</u>	<u>0</u>	<u>256</u>
Deferred Inflows of Resources				
Unavailable Revenue - Grants and Special Assessments	38,979	1,180,163	0	0
<i>Total Deferred Inflows of Resources</i>	<u>38,979</u>	<u>1,180,163</u>	<u>0</u>	<u>0</u>
Total Liabilities & Deferred Inflows of Resources	<u>39,426</u>	<u>1,543,954</u>	<u>0</u>	<u>256</u>
Fund Balances				
Nonspendable	0	122,000	0	0
Restricted	181,485	0	79	0
Committed	0	0	0	63,557
Assigned	0	0	0	0
Unassigned	0	(205,754)	0	0
Total Fund Balances	<u>181,485</u>	<u>(83,754)</u>	<u>79</u>	<u>63,557</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 220,911</u>	<u>\$ 1,460,200</u>	<u>\$ 79</u>	<u>\$ 63,813</u>

CHRP 2009RKWX0 659	Moving Ohio Forward Demo Program	COPS 2011UMWX0 143	LLEBG 2003- LB-BX-17	Law Enforcement Trust	COPS Asset Forfeiture	DARE Program Education Fund
\$ 432	\$ 34,306	\$ 0	\$ 172	\$ 8,533	\$ 129,081	\$ 86,918
0	0	0	0	0	0	0
0	0	26,441	0	0	0	12,241
0	250,990	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$ 432</u>	<u>\$ 285,296</u>	<u>\$ 26,441</u>	<u>\$ 172</u>	<u>\$ 8,533</u>	<u>\$ 129,081</u>	<u>\$ 99,159</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	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	250,990	0	0	0	0	0
0	250,990	0	0	0	0	0
0	250,990	0	0	0	0	0
0	0	0	0	0	0	0
432	34,306	26,441	172	8,533	129,081	99,159
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>432</u>	<u>34,306</u>	<u>26,441</u>	<u>172</u>	<u>8,533</u>	<u>129,081</u>	<u>99,159</u>
<u>\$ 432</u>	<u>\$ 285,296</u>	<u>\$ 26,441</u>	<u>\$ 172</u>	<u>\$ 8,533</u>	<u>\$ 129,081</u>	<u>\$ 99,159</u>

(continued)

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015
(continued)

	<u>FIRE EMS</u> <u>A72</u>	<u>LLEBG 2000-</u> <u>LB-BX-2537</u>	<u>LLEBG 2001-</u> <u>LB-BX-1395</u>	<u>LLEBG 2002-</u> <u>LB-BX-0948</u>
Assets & Deferred Outflows of Resources				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,500	\$ 21,363	\$ 11,372	\$ 8,505
Receivables:				
Taxes	0	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>\$ 2,500</u>	<u>\$ 21,363</u>	<u>\$ 11,372</u>	<u>\$ 8,505</u>
Liabilities & Deferred Inflows of Resources				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>0</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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	2,500	21,363	11,372	8,505
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>2,500</u>	<u>21,363</u>	<u>11,372</u>	<u>8,505</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 2,500</u>	<u>\$ 21,363</u>	<u>\$ 11,372</u>	<u>\$ 8,505</u>

<u>PACE 2002- DG-B02-7341</u>	<u>CHIP Housing Improvement</u>	<u>Rehab Property Sales</u>	<u>CDBG Federal Block Grant</u>	<u>Land Utilization</u>	<u>ODOD- Brownfield</u>	<u>Hotel/Motel Tax</u>
\$ 886	\$ 196,717	\$ 169,044	\$ 5,938	\$ 36,375	\$ 1,170	\$ 594,531
0	0	0	0	0	0	53,868
0	3,440	0	293,622	0	0	0
0	0	0	1,048,109	0	0	0
0	0	0	0	0	0	0
0	242,669	2,413	70,093	0	0	0
<u>\$ 886</u>	<u>\$ 442,826</u>	<u>\$ 171,457</u>	<u>\$ 1,417,762</u>	<u>\$ 36,375</u>	<u>\$ 1,170</u>	<u>\$ 648,399</u>
\$ 0	\$ 3,440	\$ 3,885	\$ 5,536	\$ 3,747	\$ 0	\$ 0
0	0	0	256,582	0	0	0
0	0	0	0	0	0	0
0	0	430	9,867	0	0	0
0	0	192	4,665	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>3,440</u>	<u>4,507</u>	<u>276,650</u>	<u>3,747</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,048,109</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,048,109</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>3,440</u>	<u>4,507</u>	<u>1,324,759</u>	<u>3,747</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
886	439,386	166,950	93,003	0	1,170	0
0	0	0	0	32,628	0	648,399
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>886</u>	<u>439,386</u>	<u>166,950</u>	<u>93,003</u>	<u>32,628</u>	<u>1,170</u>	<u>648,399</u>
<u>\$ 886</u>	<u>\$ 442,826</u>	<u>\$ 171,457</u>	<u>\$ 1,417,762</u>	<u>\$ 36,375</u>	<u>\$ 1,170</u>	<u>\$ 648,399</u>

(continued)

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015
(continued)

	<u>Fire Department FEMA Grant</u>	<u>1999 WS QX 0046 W&S CORE</u>	<u>Byrne 2000- DG-B01-7002</u>	<u>2000 WS QX 0179 W&S CORE</u>
Assets & Deferred Outflows of Resources				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 34,944	\$ 108,309	\$ 4,450	\$ 67,190
Receivables:				
Taxes	0	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>\$ 34,944</u>	<u>\$ 108,309</u>	<u>\$ 4,450</u>	<u>\$ 67,190</u>
Liabilities & Deferred Inflows of Resources				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>0</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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	34,944	108,309	4,450	67,190
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>34,944</u>	<u>108,309</u>	<u>4,450</u>	<u>67,190</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 34,944</u>	<u>\$ 108,309</u>	<u>\$ 4,450</u>	<u>\$ 67,190</u>

<u>JAIGB 1999- JB-013-A049</u>	<u>2003 WS QX 0007 W&S</u>	<u>Court Watch</u>	<u>JAIGB 2003- JB-007-A049</u>	<u>Safe Streets</u>	<u>Pro-Active Crime Enforcement</u>	<u>GHSO Traffic Signage</u>
\$ 29,719	\$ 11,663	\$ 10,467	\$ 18,210	\$ 647	\$ 2,017	\$ 750
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$ 29,719</u>	<u>\$ 11,663</u>	<u>\$ 10,467</u>	<u>\$ 18,210</u>	<u>\$ 647</u>	<u>\$ 2,017</u>	<u>\$ 750</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	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
29,719	11,663	10,467	18,210	647	2,017	750
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>29,719</u>	<u>11,663</u>	<u>10,467</u>	<u>18,210</u>	<u>647</u>	<u>2,017</u>	<u>750</u>
<u>\$ 29,719</u>	<u>\$ 11,663</u>	<u>\$ 10,467</u>	<u>\$ 18,210</u>	<u>\$ 647</u>	<u>\$ 2,017</u>	<u>\$ 750</u>

(continued)

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015
(continued)

	Justice Assist 2005-DJ-BX- 0059	PACE 2005- BJ-A02-6429	Courts Special Projects	JAG 2006-DJ- BX-0458
Assets & Deferred Outflows of Resources				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,924	\$ 5,156	\$ 337,822	\$ 554
Receivables:				
Taxes	0	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>\$ 2,924</u>	<u>\$ 5,156</u>	<u>\$ 337,822</u>	<u>\$ 554</u>
Liabilities & Deferred Inflows of Resources				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 1,250	\$ 0
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Wages	0	0	4,352	0
Intergovernmental Payable	0	0	1,630	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>7,232</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>0</u>	<u>0</u>	<u>7,232</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	2,924	5,156	330,590	554
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>2,924</u>	<u>5,156</u>	<u>330,590</u>	<u>554</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 2,924</u>	<u>\$ 5,156</u>	<u>\$ 337,822</u>	<u>\$ 554</u>

<u>ALLE-015 Natureworks / Robb</u>	<u>PACE 2006- JG-A02-6429</u>	<u>Law Enforcement Training Assistance</u>	<u>JAG 2007-DJ- BX-033</u>	<u>Anti-Gang 2007-PS-AGI- 314</u>	<u>Indigent Interlock / Alcohol</u>	<u>EDA Award</u>
\$ 906	\$ 34	\$ 21,700	\$ 3,294	\$ 8,347	\$ 64,595	\$ 1,247
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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 906</u>	<u>\$ 34</u>	<u>\$ 21,700</u>	<u>\$ 3,294</u>	<u>\$ 8,347</u>	<u>\$ 64,595</u>	<u>\$ 1,247</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	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
906	34	21,700	3,294	8,347	64,595	1,247
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>906</u>	<u>34</u>	<u>21,700</u>	<u>3,294</u>	<u>8,347</u>	<u>64,595</u>	<u>1,247</u>
<u>\$ 906</u>	<u>\$ 34</u>	<u>\$ 21,700</u>	<u>\$ 3,294</u>	<u>\$ 8,347</u>	<u>\$ 64,595</u>	<u>\$ 1,247</u>

(continued)

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015
(continued)

	Fire Reporting Grant	NS Program	JAG 2009-SB- B9-0323	LITTER Grant
Assets & Deferred Outflows of Resources				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,358	\$ 23,921	\$ 68	\$ 1,454
Receivables:				
Taxes	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	1,282,467	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>\$ 1,358</u>	<u>\$ 1,306,388</u>	<u>\$ 68</u>	<u>\$ 1,454</u>
Liabilities & Deferred Inflows of Resources				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 1,454
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,454</u>
Deferred Inflows of Resources				
Unavailable Revenue - Grants and Special Assessments	0	1,282,467	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>1,282,467</u>	<u>0</u>	<u>0</u>
Total Liabilities & Deferred Inflows of Resources	<u>0</u>	<u>1,282,467</u>	<u>0</u>	<u>1,454</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	1,358	23,921	68	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>1,358</u>	<u>23,921</u>	<u>68</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,358</u>	<u>\$ 1,306,388</u>	<u>\$ 68</u>	<u>\$ 1,454</u>

<u>Priority 1 LFD Training</u>	<u>JAG 2013-DJ- BX-0197</u>	<u>Federal Asset Forfeiture</u>	<u>Special Gifts / Memorials</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 690	\$ 1	\$ 134,428	\$ 82,147	\$ 3,521,419
0	0	0	0	53,868
0	0	0	0	1,738,272
0	0	0	0	9,078,148
0	0	0	0	122,000
0	0	0	0	315,175
<u>\$ 690</u>	<u>\$ 1</u>	<u>\$ 134,428</u>	<u>\$ 82,147</u>	<u>\$ 14,828,882</u>
\$ 0	\$ 0	\$ 0	\$ 998	\$ 39,665
0	0	0	0	561,724
0	0	0	0	10,543
0	0	0	0	50,249
0	0	0	0	21,998
0	14,690	0	0	88,077
<u>0</u>	<u>14,690</u>	<u>0</u>	<u>998</u>	<u>772,256</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,297,290</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,297,290</u>
<u>0</u>	<u>14,690</u>	<u>0</u>	<u>998</u>	<u>11,069,546</u>
0	0	0	0	122,000
690	0	134,428	0	2,740,985
0	0	0	0	1,083,324
0	0	0	81,149	86,318
0	(14,689)	0	0	(273,291)
<u>690</u>	<u>(14,689)</u>	<u>134,428</u>	<u>81,149</u>	<u>3,759,336</u>
<u>\$ 690</u>	<u>\$ 1</u>	<u>\$ 134,428</u>	<u>\$ 82,147</u>	<u>\$ 14,828,882</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, 2015

	Indigent Alcohol / Treatment	COPS 2013UMW X0144	LLEBG 2004- LB-BX-0662	STEP 2015-2- 00-00-00579- 00
Revenues:				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	23,634	0	11,581
Charges for Services	0	0	0	0
Fines and Forfeitures	60,846	0	0	0
Contributions and Donations	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	60,846	0	0	11,581
Expenditures:				
Current:				
Security of Persons and Property	31,438	23,634	0	11,581
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Transportation	0	0	0	0
General Government	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	31,438	23,634	0	11,581
Excess of Revenues Over (Under) Expenditures	29,408	0	0	0
Other Financing Sources (Uses):				
Operating Transfers-In	0	0	0	0
Operating Transfers-Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	29,408	0	0	0
Fund Balance Beginning of Year	498,093	0	1	0
Fund Balance End of Year	\$ 527,501	\$ 0	\$ 1	\$ 0

IDEP 2015-2-00-00-00400-00	Safe Neighborhood Anti-Heroin Initiative	COPS 2014UMWX0 053	Municipal Probation Services	Specialized Dockets Payroll Subsidy	IDEP 2016-2-00-00-00340-00	Drug Enforcement / Education
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
15,616	109,934	42,602	0	49,429	857	0
0	0	0	0	0	0	0
0	0	0	15,865	0	0	3,509
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>15,616</u>	<u>109,934</u>	<u>42,602</u>	<u>15,865</u>	<u>49,429</u>	<u>857</u>	<u>3,509</u>
15,616	109,934	42,602	429	0	857	8,508
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	27,259	0	618
0	0	0	0	0	0	0
<u>15,616</u>	<u>109,934</u>	<u>42,602</u>	<u>429</u>	<u>27,259</u>	<u>857</u>	<u>9,126</u>
0	0	0	15,436	22,170	0	(5,617)
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	15,436	22,170	0	(5,617)
0	0	0	0	0	0	68,493
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 15,436</u>	<u>\$ 22,170</u>	<u>\$ 0</u>	<u>\$ 62,876</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, 2015
(continued)

	STEP 2016-2- 00-00-00479- 00	Traffic / Parking Control	ALCAP Operations	Weed / Property Cleanup
Revenues:				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	521	0	0	0
Charges for Services	0	38,571	0	243,165
Fines and Forfeitures	0	32,641	0	0
Contributions and Donations	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	0	2	0	0
Total Revenues	521	71,214	0	243,165
Expenditures:				
Current:				
Security of Persons and Property	521	596	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	262,812
Transportation	0	55,217	0	0
General Government	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	521	55,813	0	262,812
Excess of Revenues Over (Under) Expenditures	0	15,401	0	(19,647)
Other Financing Sources (Uses):				
Operating Transfers-In	0	0	0	0
Operating Transfers-Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	0	15,401	0	(19,647)
Fund Balance Beginning of Year	0	323,339	5,169	(33,201)
Fund Balance End of Year	\$ 0	\$ 338,740	\$ 5,169	\$ (52,848)

<u>State Highway</u>	<u>Street Repair</u>	<u>2011 Ash Borer Grant</u>	<u>Recreational Activity</u>	<u>CHRP 2009RKWX0 659</u>	<u>Moving Ohio Forward Demo Program</u>	<u>JAG 2012-DJ-BX-0148</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
96,098	1,468,918	0	0	0	29,296	11,373
0	195,600	0	35,039	0	0	0
0	0	0	0	0	0	0
0	0	0	3,097	0	0	0
1,358	43	0	0	0	0	0
33,506	15,596	0	15	0	395	0
<u>130,962</u>	<u>1,680,157</u>	<u>0</u>	<u>38,151</u>	<u>0</u>	<u>29,691</u>	<u>11,373</u>
0	0	0	0	0	0	8,309
0	0	0	33,235	0	0	0
0	0	0	0	0	18,946	0
420,595	1,774,881	0	0	0	0	0
0	0	0	0	0	0	0
0	81,442	0	0	0	0	0
<u>420,595</u>	<u>1,856,323</u>	<u>0</u>	<u>33,235</u>	<u>0</u>	<u>18,946</u>	<u>8,309</u>
<u>(289,633)</u>	<u>(176,166)</u>	<u>0</u>	<u>4,916</u>	<u>0</u>	<u>10,745</u>	<u>3,064</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(289,633)	(176,166)	0	4,916	0	10,745	3,064
471,118	92,412	79	58,641	432	23,561	(3,064)
<u>\$ 181,485</u>	<u>\$ (83,754)</u>	<u>\$ 79</u>	<u>\$ 63,557</u>	<u>\$ 432</u>	<u>\$ 34,306</u>	<u>\$ 0</u>

(continued)

CITY OF LIMA
Allen County, Ohio

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015
(continued)

	COPS 2011UMWX0 143	LLEBG 2003- LB-BX-17	Law Enforcement Trust	COPS Asset Forfeiture
Revenues:				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	115,880	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	6,086	0
Contributions and Donations	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	115,880	0	6,086	0
Expenditures:				
Current:				
Security of Persons and Property	89,439	0	19,616	4
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Transportation	0	0	0	0
General Government	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	89,439	0	19,616	4
Excess of Revenues Over (Under) Expenditures	26,441	0	(13,530)	(4)
Other Financing Sources (Uses):				
Operating Transfers-In	0	0	0	0
Operating Transfers-Out	0	0	(178,382)	0
Total Other Financing Sources (Uses)	0	0	(178,382)	0
Net Change in Fund Balance	26,441	0	(191,912)	(4)
Fund Balance Beginning of Year	0	172	200,445	129,085
Fund Balance End of Year	\$ 26,441	\$ 172	\$ 8,533	\$ 129,081

DARE Program Education Fund	FIRE EMS A72	LLEBG 2000- LB-BX-2537	LLEBG 2001- LB-BX-1395	LLEBG 2002- LB-BX-0948	PACE 2002- DG-B02-7341	CHIP Housing Improvement
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
25,231	0	0	0	0	0	119,430
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	11,386
0	0	0	0	0	0	1,129
<u>25,231</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>131,945</u>
12,990	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	197,849
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>12,990</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>197,849</u>
<u>12,241</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(65,904)</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12,241	0	0	0	0	0	(65,904)
<u>86,918</u>	<u>2,500</u>	<u>21,363</u>	<u>11,372</u>	<u>8,505</u>	<u>886</u>	<u>505,290</u>
<u>\$ 99,159</u>	<u>\$ 2,500</u>	<u>\$ 21,363</u>	<u>\$ 11,372</u>	<u>\$ 8,505</u>	<u>\$ 886</u>	<u>\$ 439,386</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, 2015
(continued)

	Rehab Properties Sales	CDBG Federal Block Grant	Land Utilization	ODOD- Brownfield
Revenues:				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	43,236	1,002,532	0	0
Charges for Services	0	15,520	0	0
Fines and Forfeitures	0	0	0	0
Contributions and Donations	0	0	0	0
Investment Income	0	418	0	0
Miscellaneous	0	428	6,764	0
Total Revenues	43,236	1,018,898	6,764	0
Expenditures:				
Current:				
Security of Persons and Property	0	0	0	0
Leisure Time Activities	0	0	0	0
Community Environment	67,968	1,222,880	15,727	0
Transportation	0	0	0	0
General Government	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	67,968	1,222,880	15,727	0
Excess of Revenues Over (Under) Expenditures	(24,732)	(203,982)	(8,963)	0
Other Financing Sources (Uses):				
Operating Transfers-In	0	0	0	0
Operating Transfers-Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	(24,732)	(203,982)	(8,963)	0
Fund Balance Beginning of Year	191,682	296,985	41,591	1,170
Fund Balance End of Year	\$ 166,950	\$ 93,003	\$ 32,628	\$ 1,170

<u>Hotel/Motel Tax</u>	<u>Fire Department FEMA Grant</u>	<u>1999 WS QX 0046 W&S CORE</u>	<u>Byrne 2000- DG-B01-7002</u>	<u>2000 WS QX 0179 W&S CORE</u>	<u>JAIGB 1999- JB-013-A049</u>	<u>2003 WS QX 0007 W&S</u>
\$ 228,322	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>228,322</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
158,071	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>158,071</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>70,251</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
70,251	0	0	0	0	0	0
<u>578,148</u>	<u>34,944</u>	<u>108,309</u>	<u>4,450</u>	<u>67,190</u>	<u>29,719</u>	<u>11,663</u>
<u>\$ 648,399</u>	<u>\$ 34,944</u>	<u>\$ 108,309</u>	<u>\$ 4,450</u>	<u>\$ 67,190</u>	<u>\$ 29,719</u>	<u>\$ 11,663</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, 2015
(continued)

	<u>Court Watch</u>	<u>JAIGB 2003- JB-007-A049</u>	<u>Safe Streets</u>	<u>Pro-Active Crime Enforcement</u>
Revenues:				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Contributions and Donations	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses):				
Operating Transfers-In	0	0	0	0
Operating Transfers-Out	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	0	0	0
Fund Balance Beginning of Year	<u>10,467</u>	<u>18,210</u>	<u>647</u>	<u>2,017</u>
Fund Balance End of Year	<u>\$ 10,467</u>	<u>\$ 18,210</u>	<u>\$ 647</u>	<u>\$ 2,017</u>

GHSO Traffic Signage	Justice Assist 2005-DJ-BX- 0059	PACE 2005- BJ-A02-6429	Courts Special Projects	JAG 2006-DJ- BX-0458	ALLE-015 Natureworks / Robb	PACE 2006- JG-A02-6429
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	314,309	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	23	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>314,332</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	164,757	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>164,757</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	149,575	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	149,575	0	0	0
750	2,924	5,156	181,015	554	906	34
<u>\$ 750</u>	<u>\$ 2,924</u>	<u>\$ 5,156</u>	<u>\$ 330,590</u>	<u>\$ 554</u>	<u>\$ 906</u>	<u>\$ 34</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, 2015
(continued)

	Law Enforcement Training Assistance	JAG 2007-DJ- BX-033	Anti-Gang 2007-PS-AGI- 314	Indigent Interlock / Alcohol
Revenues:				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	8,160	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	28,779
Contributions and Donations	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	<u>8,160</u>	<u>0</u>	<u>0</u>	<u>28,779</u>
Expenditures:				
Current:				
Security of Persons and Property	0	0	0	67,433
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Transportation	0	0	0	0
General Government	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>67,433</u>
Excess of Revenues Over (Under) Expenditures	<u>8,160</u>	<u>0</u>	<u>0</u>	<u>(38,654)</u>
Other Financing Sources (Uses):				
Operating Transfers-In	0	0	0	0
Operating Transfers-Out	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	8,160	0	0	(38,654)
Fund Balance Beginning of Year	<u>13,540</u>	<u>3,294</u>	<u>8,347</u>	<u>103,249</u>
Fund Balance End of Year	<u>\$ 21,700</u>	<u>\$ 3,294</u>	<u>\$ 8,347</u>	<u>\$ 64,595</u>

<u>EDA Award</u>	<u>ALL-Lima Traffic</u>	<u>Fire Reporting Grant</u>	<u>NS Program</u>	<u>JAG 2009-SB- B9-0323</u>	<u>LITTER Grant</u>	<u>Priority 1 LFD Training</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	38,568	0	0	0	0	0
0	0	0	8,842	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>38,568</u>	<u>0</u>	<u>8,842</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	497	0	1,454	0
0	38,568	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>38,568</u>	<u>0</u>	<u>497</u>	<u>0</u>	<u>1,454</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>8,345</u>	<u>0</u>	<u>(1,454)</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	8,345	0	(1,454)	0
<u>1,247</u>	<u>0</u>	<u>1,358</u>	<u>15,576</u>	<u>68</u>	<u>1,454</u>	<u>690</u>
<u>\$ 1,247</u>	<u>\$ 0</u>	<u>\$ 1,358</u>	<u>\$ 23,921</u>	<u>\$ 68</u>	<u>\$ 0</u>	<u>\$ 690</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, 2015
(continued)

	JAG 2013-DJ- BX-0197	Federal Asset Forfeiture	FEMA Station Modifications	Special Gifts / Memorials
Revenues:				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	11,352	0	230,759	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Contributions and Donations	0	0	0	206,619
Investment Income	0	0	0	0
Miscellaneous	430	0	0	5,001
Total Revenues	11,782	0	230,759	211,620
Expenditures:				
Current:				
Security of Persons and Property	13,746	43,954	0	2,899
Leisure Time Activities	0	0	0	184,390
Community Environment	0	0	0	0
Transportation	0	0	0	0
General Government	0	0	0	0
Capital Outlay	3,136	0	230,759	75,000
Total Expenditures	16,882	43,954	230,759	262,289
Excess of Revenues Over (Under) Expenditures	(5,100)	(43,954)	0	(50,669)
Other Financing Sources (Uses):				
Operating Transfers-In	0	178,382	0	0
Operating Transfers-Out	0	0	0	0
Total Other Financing Sources (Uses)	0	178,382	0	0
Net Change in Fund Balance	(5,100)	134,428	0	(50,669)
Fund Balance Beginning of Year	(9,589)	0	0	131,818
Fund Balance End of Year	\$ (14,689)	\$ 134,428	\$ 0	\$ 81,149

**Total Nonmajor
Special Revenue
Funds**

\$ 228,322
3,455,007
536,737
462,035
209,716
13,205
63,289

4,968,311

504,106
217,625
1,788,133
2,289,261
350,705
390,337

5,540,167

(571,856)

178,382

(178,382)

0

(571,856)

4,331,192

\$

3,759,336

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015

	<u>Lighting Improvements</u>	<u>Central Point Buttonbush</u>	<u>Legal Research / Computer Fund</u>	<u>Court Computerization</u>
Assets & Deferred Outflows of Resources				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 6,525	\$ 3,334	\$ 75,091	\$ 392,034
Receivables:				
Intergovernmental	0	0	0	0
Prepaid Items	0	0	1,389	3,595
<i>Total Assets & Deferred Outflows of Resources</i>	<u>\$ 6,525</u>	<u>\$ 3,334</u>	<u>\$ 76,480</u>	<u>\$ 395,629</u>
Liabilities & Deferred Inflows of Resources				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 99	\$ 390
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>99</u>	<u>390</u>
Fund Balances				
Nonspendable	0	0	2,259	4,053
Restricted	6,525	3,334	74,122	391,186
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>6,525</u>	<u>3,334</u>	<u>76,381</u>	<u>395,239</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 6,525</u>	<u>\$ 3,334</u>	<u>\$ 76,480</u>	<u>\$ 395,629</u>

<u>Special Assessments</u>	<u>Fire EMS Grant</u>	<u>ALL-Lima RRGs</u>	<u>Ottawa River Phase II</u>	<u>ECDD-06-033</u>	<u>FEMA-1720-DR-003-46554</u>	<u>Obesity Prevention Grant</u>
\$ 335,899	\$ 10,746	\$ 0	\$ 23,990	\$ 65,000	\$ 23,015	\$ 1,500
0	0	15,966	0	0	0	0
0	0	0	0	0	0	0
<u>\$ 335,899</u>	<u>\$ 10,746</u>	<u>\$ 15,966</u>	<u>\$ 23,990</u>	<u>\$ 65,000</u>	<u>\$ 23,015</u>	<u>\$ 1,500</u>
\$ 590	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	15,966	0	0	0	0
49,000	0	0	0	0	0	0
249,060	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>298,650</u>	<u>0</u>	<u>15,966</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
0	10,746	0	23,990	65,000	23,015	1,500
37,249	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>37,249</u>	<u>10,746</u>	<u>0</u>	<u>23,990</u>	<u>65,000</u>	<u>23,015</u>	<u>1,500</u>
<u>\$ 335,899</u>	<u>\$ 10,746</u>	<u>\$ 15,966</u>	<u>\$ 23,990</u>	<u>\$ 65,000</u>	<u>\$ 23,015</u>	<u>\$ 1,500</u>

(continued)

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015
(continued)

	<u>ALL-Vine Street RRGs</u>	<u>Public Works Mowers</u>	<u>Fire Vehicles</u>	<u>Central Service Roof</u>
Assets & Deferred Outflows of Resources				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 695	\$ 1,450	\$ 4,835	\$ 14,804
Receivables:				
Intergovernmental	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets & Deferred Outflows of Resources</i>	<u>\$ 695</u>	<u>\$ 1,450</u>	<u>\$ 4,835</u>	<u>\$ 14,804</u>
Liabilities & Deferred Inflows of Resources				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	695	1,450	4,835	14,804
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>695</u>	<u>1,450</u>	<u>4,835</u>	<u>14,804</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 695</u>	<u>\$ 1,450</u>	<u>\$ 4,835</u>	<u>\$ 14,804</u>

<u>City Building Improvements</u>	<u>Police Cruisers and Equipment</u>	<u>Dispatch Software</u>	<u>ALL-Lima Bikeway</u>	<u>Note Issue, Government Projects</u>	<u>Ohio EPA 12(h) Municipal Parking Lot</u>	<u>2015 Note Issue, Government Projects</u>
\$ 1	\$ 4,696	\$ 41,064	\$ 0	\$ 259,795	\$ 0	\$ 120,471
0	0	0	0	0	10,192	0
0	0	0	0	0	0	0
<u>\$ 1</u>	<u>\$ 4,696</u>	<u>\$ 41,064</u>	<u>\$ 0</u>	<u>\$ 259,795</u>	<u>\$ 10,192</u>	<u>\$ 120,471</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	0	0	0	0	8,829	0
0	0	0	0	0	0	0
0	0	0	4,294	0	1,363	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,294</u>	<u>0</u>	<u>10,192</u>	<u>0</u>
0	0	0	0	0	0	0
1	4,696	41,064	0	259,795	0	120,471
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	(4,294)	0	0	0
<u>1</u>	<u>4,696</u>	<u>41,064</u>	<u>(4,294)</u>	<u>259,795</u>	<u>0</u>	<u>120,471</u>
<u>\$ 1</u>	<u>\$ 4,696</u>	<u>\$ 41,064</u>	<u>\$ 0</u>	<u>\$ 259,795</u>	<u>\$ 10,192</u>	<u>\$ 120,471</u>

(continued)

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015
(continued)

	<u>All-Kibby Street</u>	<u>CMZ01 ALL- Kibby Street</u>	<u>CMZ09 ALL- Kibby St. Bridge Replacement</u>	<u>Total Nonmajor Capital Projects Funds</u>
Assets & Deferred Outflows of Resources				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 0	\$ 0	\$ 1,384,945
Receivables:				
Intergovernmental	296,103	180,390	24,927	527,578
Prepaid Items	0	0	0	4,984
<i>Total Assets & Deferred Outflows of Resources</i>	<u>\$ 296,103</u>	<u>\$ 180,390</u>	<u>\$ 24,927</u>	<u>\$ 1,917,507</u>
Liabilities & Deferred Inflows of Resources				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 1,079
Contracts Payable	296,103	180,390	24,927	517,386
Interfund Payable	0	0	0	57,829
Due to Other Funds	0	0	0	249,060
Advances from Other Funds	0	0	0	5,657
<i>Total Liabilities</i>	<u>296,103</u>	<u>180,390</u>	<u>24,927</u>	<u>831,011</u>
Fund Balances				
Nonspendable	0	0	0	6,312
Restricted	0	0	0	1,047,229
Committed	0	0	0	37,249
Assigned	0	0	0	0
Unassigned	0	0	0	(4,294)
Total Fund Balances	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,086,496</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 296,103</u>	<u>\$ 180,390</u>	<u>\$ 24,927</u>	<u>\$ 1,917,507</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, 2015

	<u>Bikeway Expansion</u>	<u>Lighting Improvements</u>	<u>Central Point Buttonbush</u>	<u>Legal Research / Computer Fund</u>
Revenues:				
Intergovernmental	\$ 13,670	\$ 0	\$ 0	\$ 0
Fines and Forfeitures	0	0	0	55,402
Special Assessments	0	0	0	0
Investment Income	0	2	0	0
Miscellaneous	0	1,273	0	15
Total Revenues	<u>13,670</u>	<u>1,275</u>	<u>0</u>	<u>55,417</u>
Expenditures:				
Current:				
Transportation	0	0	0	0
General Government	0	0	0	0
Capital Outlay	13,670	25,943	0	62,829
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>13,670</u>	<u>25,943</u>	<u>0</u>	<u>62,829</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(24,668)</u>	<u>0</u>	<u>(7,412)</u>
Other Financing Sources (Uses):				
Premium on General Obligation Bonds Issued	0	0	0	0
Proceeds of General Obligation Bonds Issued	0	0	0	0
Operating Transfers-In	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	(24,668)	0	(7,412)
Fund Balance Beginning of Year	<u>0</u>	<u>31,193</u>	<u>3,334</u>	<u>83,793</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 6,525</u>	<u>\$ 3,334</u>	<u>\$ 76,381</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, 2015
(continued)

	<u>Court Computerization</u>	<u>Special Assessments</u>	<u>Fire EMS Grant</u>	<u>State Issue II</u>
Revenues:				
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 624,727
Fines and Forfeitures	184,245	0	0	0
Special Assessments	0	15,569	0	0
Investment Income	0	0	0	0
Miscellaneous	34	0	0	0
Total Revenues	<u>184,279</u>	<u>15,569</u>	<u>0</u>	<u>624,727</u>
Expenditures:				
Current:				
Transportation	0	0	0	0
General Government	0	0	0	0
Capital Outlay	206,799	31,995	0	624,727
Debt Service:				
Interest and Fiscal Charges	0	5,064	0	0
Total Expenditures	<u>206,799</u>	<u>37,059</u>	<u>0</u>	<u>624,727</u>
Excess of Revenues Over (Under) Expenditures	<u>(22,520)</u>	<u>(21,490)</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses):				
Premium on General Obligation Bonds Issued	0	0	0	0
Proceeds of General Obligation Bonds Issued	0	0	0	0
Operating Transfers-In	0	59,690	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>59,690</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(22,520)	38,200	0	0
Fund Balance Beginning of Year	<u>417,759</u>	<u>(951)</u>	<u>10,746</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 395,239</u>	<u>\$ 37,249</u>	<u>\$ 10,746</u>	<u>\$ 0</u>

<u>ALL-Lima RRGS</u>	<u>Ottawa River Phase II</u>	<u>ECDD-06-033</u>	<u>FEMA-1720- DR-003-46554</u>	<u>Obesity Prevention Grant</u>	<u>ALL-Vine Street RRGs</u>
\$ 412,232	\$ 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>412,232</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
418,012	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>418,012</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(5,780)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	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>
(5,780)	0	0	0	0	0
<u>5,780</u>	<u>23,990</u>	<u>65,000</u>	<u>23,015</u>	<u>1,500</u>	<u>695</u>
<u>\$ 0</u>	<u>\$ 23,990</u>	<u>\$ 65,000</u>	<u>\$ 23,015</u>	<u>\$ 1,500</u>	<u>\$ 695</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, 2015
(continued)

	DNR - Athletic Field Improvements	Public Works Mowers	Fire Vehicles	Central Service Roof
Revenues:				
Intergovernmental	\$ 99,000	\$ 0	\$ 0	\$ 0
Fines and Forfeitures	0	0	0	0
Special Assessments	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	<u>99,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Transportation	0	0	0	0
General Government	0	0	0	0
Capital Outlay	148,500	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>148,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(49,500)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses):				
Premium on General Obligation Bonds Issued	0	0	0	0
Proceeds of General Obligation Bonds Issued	0	0	0	0
Operating Transfers-In	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(49,500)	0	0	0
Fund Balance Beginning of Year	<u>49,500</u>	<u>1,450</u>	<u>4,835</u>	<u>14,804</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 1,450</u>	<u>\$ 4,835</u>	<u>\$ 14,804</u>

<u>City Building Improvements</u>	<u>Police Cruisers and Equipment</u>	<u>Dispatch Software</u>	<u>ALL-Lima Bikeway</u>	<u>Note Issue, Government Projects</u>	<u>ALL-Lima WWTP</u>
\$ 0	\$ 0	\$ 0	\$ 54,680	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	107	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>54,680</u>	<u>107</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	23,800	54,680	10,197	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>23,800</u>	<u>54,680</u>	<u>10,197</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>(23,800)</u>	<u>0</u>	<u>(10,090)</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	(23,800)	0	(10,090)	0
<u>1</u>	<u>4,696</u>	<u>64,864</u>	<u>(4,294)</u>	<u>269,885</u>	<u>0</u>
<u>\$ 1</u>	<u>\$ 4,696</u>	<u>\$ 41,064</u>	<u>\$ (4,294)</u>	<u>\$ 259,795</u>	<u>\$ 0</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, 2015
(continued)

	Ohio EPA 12(h) Municipal Parking Lot	2015 Note Issue, Government Projects	Ohio Supreme Court Technology Grant	All-Kibby Street
Revenues:				
Intergovernmental	\$ 101,921	\$ 0	\$ 94,371	\$ 1,366,149
Fines and Forfeitures	0	0	0	0
Special Assessments	0	0	0	0
Investment Income	0	26	0	0
Miscellaneous	0	0	0	0
Total Revenues	<u>101,921</u>	<u>26</u>	<u>94,371</u>	<u>1,366,149</u>
Expenditures:				
Current:				
Transportation	0	0	0	1,070,046
General Government	0	0	94,371	0
Capital Outlay	101,922	423,555	0	296,103
Debt Service:				
Interest and Fiscal Charges	0	4,212	0	0
Total Expenditures	<u>101,922</u>	<u>427,767</u>	<u>94,371</u>	<u>1,366,149</u>
Excess of Revenues Over (Under) Expenditures	<u>(1)</u>	<u>(427,741)</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses):				
Premium on General Obligation Bonds Issued	0	4,212	0	0
Proceeds of General Obligation Bonds Issued	0	544,000	0	0
Operating Transfers-In	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>548,212</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(1)	120,471	0	0
Fund Balance Beginning of Year	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 120,471</u>	<u>\$ 0</u>	<u>\$ 0</u>

<u>CMZ01 ALL- Kibby Street</u>	<u>CMZ09 ALL- Kibby St. Bridge Replacement</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 447,902	\$ 24,927	\$ 3,239,579
0	0	239,647
0	0	15,569
0	0	135
0	0	1,322
<u>447,902</u>	<u>24,927</u>	<u>3,496,252</u>
180,390	0	1,250,436
0	0	94,371
267,512	24,927	2,735,171
0	0	9,276
<u>447,902</u>	<u>24,927</u>	<u>4,089,254</u>
<u>0</u>	<u>0</u>	<u>(593,002)</u>
0	0	4,212
0	0	544,000
0	0	59,690
<u>0</u>	<u>0</u>	<u>607,902</u>
0	0	14,900
<u>0</u>	<u>0</u>	<u>1,071,596</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,086,496</u>

CITY OF LIMA
Allen County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2015

	<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	\$ 43,903	\$ 5,001	\$ 48,904
Receivables:			
Special Assessments	0	685,569	685,569
Interfund	49,000	0	49,000
Accrued Interest	1,034	0	1,034
Due From Other Funds	249,060	0	249,060
Restricted assets:			
Cash and Cash Equivalents with Fiscal and Escrow Agents	25,862	0	25,862
Advances to Other Funds	0	0	0
<i>Total Assets & Deferred Outflows of Resources</i>	<u>\$ 368,859</u>	<u>\$ 690,570</u>	<u>\$ 1,059,429</u>
 Liabilities & Deferred Inflows of Resources			
Liabilities:			
Advances from Other Funds	\$ 0	\$ 36,948	\$ 36,948
<i>Total Liabilities</i>	<u>0</u>	<u>36,948</u>	<u>36,948</u>
 Deferred Inflows of Resources			
Unavailable Revenue - Grants and Special Assessments	0	685,569	685,569
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>685,569</u>	<u>685,569</u>
 Total Liabilities & Deferred Inflows of Resources	 <u>0</u>	 <u>722,517</u>	 <u>722,517</u>
 Fund Balances			
Assigned	368,859	0	368,859
Unassigned	0	(31,947)	(31,947)
Total Fund Balances	<u>368,859</u>	<u>(31,947)</u>	<u>336,912</u>
 <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	 <u>\$ 368,859</u>	 <u>\$ 690,570</u>	 <u>\$ 1,059,429</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, 2015

	General Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Revenues:			
Special Assessments	\$ 0	\$ 44,578	\$ 44,578
Investment Income	11,512	0	11,512
Total Revenues	<u>11,512</u>	<u>44,578</u>	<u>56,090</u>
Expenditures:			
Current:			
Debt Service:			
Principal Retirement	2,486,591	0	2,486,591
Interest and Fiscal Charges	132,768	8,273	141,041
Total Expenditures	<u>2,619,359</u>	<u>8,273</u>	<u>2,627,632</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,607,847)</u>	<u>36,305</u>	<u>(2,571,542)</u>
Other Financing Sources (Uses):			
Premium on General Obligation Bonds Issued	23,471	0	23,471
Proceeds of General Obligation Bonds Issued	2,034,460	0	2,034,460
Rebates on RZ and BAB Bonds	16,051	0	16,051
Operating Transfers-In	575,470	0	575,470
Operating Transfers-Out	0	(59,690)	(59,690)
Total Other Financing Sources (Uses)	<u>2,649,452</u>	<u>(59,690)</u>	<u>2,589,762</u>
Net Change in Fund Balance	41,605	(23,385)	18,220
Fund Balance Beginning of Year	<u>327,254</u>	<u>(8,562)</u>	<u>318,692</u>
Fund Balance End of Year	<u>\$ 368,859</u>	<u>\$ (31,947)</u>	<u>\$ 336,912</u>

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**INDIVIDUAL FUND SCHEDULES OF
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE –
BUDGET (NON-GAAP BASIS) AND ACTUAL**



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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, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Property Taxes	\$ 1,101,200	\$ 1,100,285	\$ (915)
Municipal Income Tax	16,810,000	17,110,608	300,608
Intergovernmental	1,119,400	1,164,489	45,089
Charges for Services	7,126,900	7,635,279	508,379
Fees, Licenses and Permits	801,000	797,528	(3,472)
Fines and Forfeitures	1,300,000	1,228,709	(71,291)
Investment Income	85,000	106,612	21,612
Miscellaneous	162,500	171,856	9,356
Total Revenues	<u>28,506,000</u>	<u>29,315,367</u>	<u>809,367</u>
Expenditures:			
Current:			
<i>General Government</i>			
Council			
Personal Services	146,205	142,616	3,589
Fringes	37,884	31,935	5,949
Other Expenditures	5,811	2,976	2,835
Total Council	<u>189,900</u>	<u>177,527</u>	<u>12,373</u>
Public Works			
Personal Services	187,367	186,676	691
Fringes	80,530	77,522	3,008
Other Expenditures	97,034	63,270	33,764
Total Public Works	<u>364,931</u>	<u>327,468</u>	<u>37,463</u>
Mayor's Office			
Personal Services	132,996	132,860	136
Fringes	41,420	38,605	2,815
Other Expenditures	40,250	39,384	866
Total Mayor's Office	<u>214,666</u>	<u>210,849</u>	<u>3,817</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, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Auditor's Office			
Personal Services	319,983	304,368	15,615
Fringes	121,090	115,111	5,979
Other Expenditures	52,400	46,290	6,110
Total Auditor's Office	<u>493,473</u>	<u>465,769</u>	<u>27,704</u>
Finance Department			
Personal Services	157,674	152,524	5,150
Fringes	46,318	32,227	14,091
Other Expenditures	12,601	9,043	3,558
Total Finance Department	<u>216,593</u>	<u>193,794</u>	<u>22,799</u>
Law Director Department			
Personal Services	626,739	580,321	46,418
Fringes	238,655	227,171	11,484
Other Expenditures	84,387	71,518	12,869
Total Law Director Department	<u>949,781</u>	<u>879,010</u>	<u>70,771</u>
Court Judges			
Personal Services	1,016,363	952,458	63,905
Fringes	465,931	420,924	45,007
Other Expenditures	45,000	43,382	1,618
Total Court Judges	<u>1,527,294</u>	<u>1,416,764</u>	<u>110,530</u>
Human Resources			
Salaries	127,132	125,721	1,411
Fringes	58,026	57,245	781
Other Expenditures	14,772	13,882	890
Total Human Resources	<u>199,930</u>	<u>196,848</u>	<u>3,082</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, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Civil Service			
Personal Services	27,000	27,000	0
Fringes	4,715	4,705	10
Other Expenditures	43,755	27,584	16,171
Total Civil Service	<u>75,470</u>	<u>59,289</u>	<u>16,181</u>
Taxation			
Personal Services	316,577	307,933	8,644
Fringes	151,704	147,125	4,579
Other Expenditures	813,283	766,025	47,258
Total Taxation	<u>1,281,564</u>	<u>1,221,083</u>	<u>60,481</u>
Clerk of Courts			
Personal Services	749,713	711,724	37,989
Fringes	363,796	353,234	10,562
Other Expenditures	98,100	59,876	38,224
Total Clerk of Courts	<u>1,211,609</u>	<u>1,124,834</u>	<u>86,775</u>
Engineering			
Personal Services	268,032	264,790	3,242
Fringes	111,959	111,393	566
Other Expenditures	281,930	210,712	71,218
Total Engineering	<u>661,921</u>	<u>586,895</u>	<u>75,026</u>
Hall of Justice			
Personal Services	22,347	22,243	104
Fringes	13,117	13,046	71
Other Expenditures	258,249	232,591	25,658
Capital Outlay	244,602	244,519	83
Total Hall of Justice	<u>538,315</u>	<u>512,399</u>	<u>25,916</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, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Municipal Center			
Personal Services	22,347	22,243	104
Fringes	13,115	13,046	69
Other Expenditures	134,410	115,135	19,275
Capital Outlay	5,133	0	5,133
Total Municipal Center	<u>175,005</u>	<u>150,424</u>	<u>24,581</u>
Miscellaneous			
Auditor-Treasurer Fees	25,000	20,521	4,479
Treasurer-Pros Fees	10,000	4,403	5,597
Election Expense	25,000	0	25,000
County Health Board	309,267	309,267	0
Advertise Land	2,500	115	2,385
City Land Bank	20,000	218	19,782
Collection Fees	2,000	0	2,000
GEMS/Software Maintenance	55,180	55,171	9
Professional Services	233,082	224,659	8,423
Real Estate Taxes	71,995	71,670	325
Legal Advertising	14,000	13,290	710
General Refunds	7,000	6,833	167
General Insurance	100,000	81,416	18,584
Recodification	3,715	3,715	0
Contingency	82,752	82,729	23
Computer Software Maintenance	94,896	94,807	89
Bank Fees	15,000	14,454	546
VOIP Phone System	18,000	17,507	493
Audit Exam Fees	25,000	23,405	1,595
Interest Expense	7,544	7,544	0
Liability Reserve	89,000	85,895	3,105
Civic Center	100,000	100,000	0
Network Operation/Maintenance	24,285	23,540	745
General Collection Fees	1,500	413	1,087
Allen Economic Development Group	14,980	14,980	0

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, 2015*

	Final Budget	Actual	Variance with Final Budget
Downtown Lima, Inc.	35,000	35,000	0
Capital Reserve	59,383	30,561	28,822
Total Miscellaneous	<u>1,446,079</u>	<u>1,322,113</u>	<u>123,966</u>
Total General Government	<u>9,546,531</u>	<u>8,845,066</u>	<u>825,431</u>
<i>Security of Persons and Property</i>			
Police Department			
Personal Services	5,798,318	5,651,453	146,865
Fringes	2,705,352	2,661,879	43,473
Other Expenditures	662,017	654,542	7,475
Capital Outlay	204,049	204,046	3
Total Police Department	<u>9,369,736</u>	<u>9,171,920</u>	<u>197,816</u>
Fire Department			
Personal Services	5,161,777	5,073,978	87,799
Fringes	2,555,652	2,531,744	23,908
Other Expenditures	694,065	658,214	35,851
Capital Outlay	203,485	183,372	20,113
Total Fire Department	<u>8,614,979</u>	<u>8,447,308</u>	<u>167,671</u>
Total Security of Persons and Property	<u>17,984,715</u>	<u>17,619,228</u>	<u>365,487</u>
<i>Leisure Time Activities</i>			
Recreation Department			
Personal Services	116,497	112,664	3,833
Fringes	27,660	26,664	996
Other Expenditures	45,122	41,696	3,426
Capital Outlay	3,478	3,478	0
Total Recreation Department	<u>192,757</u>	<u>184,502</u>	<u>8,255</u>
Parks Department			
Personal Services	455,178	449,372	5,806
Fringes	218,184	203,139	15,045
Other Expenditures	289,191	282,016	7,175
Capital Outlay	81,257	81,253	4
Total Parks Department	<u>1,043,810</u>	<u>1,015,780</u>	<u>28,030</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, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Schoonover Pool			
Personal Services	29,510	29,509	1
Fringes	5,502	5,501	1
Other Expenditures	34,923	22,894	12,029
Total Schoonover Pool	<u>69,935</u>	<u>57,904</u>	<u>12,031</u>
Total Leisure Time Activities	<u>1,306,502</u>	<u>1,258,186</u>	<u>48,316</u>
<i>Community Environment</i>			
Community Development			
Personal Services	194,662	189,652	5,010
Fringes	88,191	85,920	2,271
Other Expenditures	78,368	68,216	10,152
Total Community Development Department	<u>361,221</u>	<u>343,788</u>	<u>17,433</u>
Building and Zoning			
Personal Services	318,041	316,010	2,031
Fringes	147,923	149,424	(1,501)
Expenditures	231,635	188,853	42,782
Total Building and Zoning Department	<u>697,599</u>	<u>654,287</u>	<u>43,312</u>
Miscellaneous			
Indigent Burials	29,000	29,000	0
Total Miscellaneous	<u>29,000</u>	<u>29,000</u>	<u>0</u>
Total Community Environment	<u>1,087,820</u>	<u>1,027,075</u>	<u>60,745</u>
<i>Transportation</i>			
Streets Department			
Personal Services	223,604	221,256	2,348
Fringes	114,784	110,856	3,928
Other Expenditures	149,166	145,704	3,462
Capital Outlay	91,574	91,480	94
Total Streets Department	<u>579,128</u>	<u>569,296</u>	<u>9,832</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, 2015*

	Final Budget	Actual	Variance with Final Budget
Miscellaneous			
Bus Subsidy	113,750	90,000	23,750
Street Lighting	370,000	349,435	20,565
Total Miscellaneous	<u>483,750</u>	<u>439,435</u>	<u>44,315</u>
Total Transportation	<u>1,062,878</u>	<u>1,008,731</u>	<u>54,147</u>
Total Expenditures	<u>30,988,446</u>	<u>29,758,286</u>	<u>1,354,126</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,482,446)</u>	<u>(442,919)</u>	<u>2,039,527</u>
Other Financing Sources (Uses):			
Premium on Bond Anticipation Notes	535,214	535,214	0
Proceeds of Bond Anticipation Notes	4,144	4,144	0
Proceeds from Disposition of Capital Assets	10,000	25,696	15,696
Transfers Out	(575,470)	(575,470)	0
Advances In	0	27,003	27,003
Advances Out	(304,565)	(139,739)	164,826
Total Other Financing Sources (Uses)	<u>(330,677)</u>	<u>(123,152)</u>	<u>207,525</u>
Net Change in Fund Balance	(2,813,123)	(566,071)	2,247,052
Fund Balance Beginning of Year	7,922,539	7,922,539	0
Prior Year Encumbrances Appropriated	923,101	923,101	0
Fund Balance End of Year	<u>\$ 6,032,517</u>	<u>\$ 8,279,569</u>	<u>\$ 2,247,052</u>

CITY OF LIMA
Allen County, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Treasurer's Trust Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Miscellaneous	\$ 5,000	\$ 6,648	\$ 1,648
Total Revenues	<u>5,000</u>	<u>6,648</u>	<u>1,648</u>
Expenditures:			
Current:			
General Government	6,010	6,006	4
Total Expenditures	<u>6,010</u>	<u>6,006</u>	<u>4</u>
Net Change in Fund Balance	(1,010)	642	1,652
Fund Balance Beginning of Year	339,048	339,048	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 338,038</u>	<u>\$ 339,690</u>	<u>\$ 1,652</u>

CITY OF LIMA
Allen County, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Insurance Repair Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Miscellaneous	\$ 68,300	\$ 69,136	\$ 836
Total Revenues	<u>68,300</u>	<u>69,136</u>	<u>836</u>
Expenditures:			
Current:			
General Government	10,000	23	9,977
Capital Outlay	<u>56,777</u>	<u>66,754</u>	<u>(9,977)</u>
Total Expenditures	<u>66,777</u>	<u>66,777</u>	<u>0</u>
Net Change in Fund Balance	1,523	2,359	836
Fund Balance Beginning of Year	32,945	32,945	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 34,468</u>	<u>\$ 35,304</u>	<u>\$ 836</u>

CITY OF LIMA
Allen County, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Capital Replacement Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Contributions and Donations	\$ 10,000	\$ 4,519	\$ (5,481)
Miscellaneous	0	4	4
Total Revenues	<u>10,000</u>	<u>4,523</u>	<u>(5,477)</u>
Expenditures:			
Current:			
Capital Outlay	<u>10,000</u>	<u>1,202</u>	<u>8,798</u>
Total Expenditures	<u>10,000</u>	<u>1,202</u>	<u>8,798</u>
Net Change in Fund Balance	0	3,321	3,321
Fund Balance Beginning of Year	54,062	54,062	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 54,062</u></u>	<u><u>\$ 57,383</u></u>	<u><u>\$ 3,321</u></u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Indigent Alcohol Treatment Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 50,000	\$ 57,344	\$ 7,344
Total Revenues	<u>50,000</u>	<u>57,344</u>	<u>7,344</u>
Expenditures:			
Current:			
Security of Persons and Property	50,000	31,205	18,795
Total Expenditures	<u>50,000</u>	<u>31,205</u>	<u>18,795</u>
Net Change in Fund Balance	0	26,139	26,139
Fund Balance Beginning of Year	495,926	495,926	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 495,926</u>	<u>\$ 522,065</u>	<u>\$ 26,139</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 COPS 2013UMWX0053 Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 99,755	\$ 35,158	\$ (64,597)
Total Revenues	<u>99,755</u>	<u>35,158</u>	<u>(64,597)</u>
Expenditures:			
Current:			
Security of Persons and Property	99,755	35,158	64,597
Total Expenditures	<u>99,755</u>	<u>35,158</u>	<u>64,597</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) and Actual
 LLEBG 2004-LB-BX-0662 Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</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><u>\$ 1</u></u>	<u><u>\$ 1</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) and Actual
 STEP 2015-2-00-00-00579-00 Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 16,524	\$ 11,942	\$ (4,582)
Total Revenues	<u>16,524</u>	<u>11,942</u>	<u>(4,582)</u>
Expenditures:			
Current:			
Security of Persons and Property	16,162	11,582	4,580
Total Expenditures	<u>16,162</u>	<u>11,582</u>	<u>4,580</u>
Excess of Revenues Over (Under) Expenditures	<u>362</u>	<u>360</u>	<u>(2)</u>
Other Financing Sources (Uses):			
Advances Out	0	(362)	(362)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(362)</u>	<u>(362)</u>
Net Change in Fund Balance	362	(2)	(364)
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>\$ 363</u>	<u>\$ (1)</u>	<u>\$ (364)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 IDEP 2015-2-00-00-00400-00 Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 24,785	\$ 16,870	\$ (7,915)
Total Revenues	<u>24,785</u>	<u>16,870</u>	<u>(7,915)</u>
Expenditures:			
Current:			
Security of Persons and Property	23,531	15,617	7,914
Total Expenditures	<u>23,531</u>	<u>15,617</u>	<u>7,914</u>
Excess of Revenues Over (Under) Expenditures	<u>1,254</u>	<u>1,253</u>	<u>(1)</u>
Other Financing Sources (Uses):			
Advances Out	0	(1,254)	(1,254)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(1,254)</u>	<u>(1,254)</u>
Net Change in Fund Balance	1,254	(1)	(1,255)
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>\$ 1,255</u>	<u>\$ 0</u>	<u>\$ (1,255)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget (Non-GAAP) and Actual
 Safe Neighborhood Anti-Heroin Initiative Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 272,192	\$ 148,870	\$ (123,322)
Total Revenues	<u>272,192</u>	<u>148,870</u>	<u>(123,322)</u>
Expenditures:			
Current:			
Security of Persons and Property	<u>272,192</u>	<u>148,870</u>	<u>123,322</u>
Total Expenditures	<u>272,192</u>	<u>148,870</u>	<u>123,322</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) and Actual
 COPS 2014UMWX0053 Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 45,000	\$ 42,602	\$ (2,398)
Total Revenues	<u>45,000</u>	<u>42,602</u>	<u>(2,398)</u>
Expenditures:			
Current:			
Security of Persons and Property	45,000	42,602	2,398
Total Expenditures	<u>45,000</u>	<u>42,602</u>	<u>2,398</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) and Actual
 Municipal Probation Services Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 0	\$ 11,869	\$ 11,869
Total Revenues	<u>0</u>	<u>11,869</u>	<u>11,869</u>
 Total Expenditures	 <u>0</u>	 <u>0</u>	 <u>0</u>
 Net Change in Fund Balance	 0	 11,869	 11,869
 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>\$ 11,869</u></u>	 <u><u>\$ 11,869</u></u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP) and Actual
Specialized Dockets Payroll Subsidy Fund
For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Current:			
General Government	30,000	27,259	2,741
Total Expenditures	<u>30,000</u>	<u>27,259</u>	<u>2,741</u>
Excess of Revenues Over (Under) Expenditures	<u>(30,000)</u>	<u>(27,259)</u>	<u>2,741</u>
Other Financing Sources (Uses):			
Advances In	30,000	27,259	(2,741)
Total Other Financing Sources (Uses)	<u>30,000</u>	<u>27,259</u>	<u>(2,741)</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) and Actual
 Drug Enforcement / Education Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 15,000	\$ 3,510	\$ (11,490)
Total Revenues	<u>15,000</u>	<u>3,510</u>	<u>(11,490)</u>
Expenditures:			
Current:			
Security of Persons and Property	0	7,722	(7,722)
General Government	15,000	618	14,382
Total Expenditures	<u>15,000</u>	<u>8,340</u>	<u>6,660</u>
Net Change in Fund Balance	0	(4,829)	(4,829)
Fund Balance Beginning of Year	68,518	68,518	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 68,518</u>	<u>\$ 63,689</u>	<u>\$ (4,829)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Traffic / Parking Control Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Charges for Services	\$ 32,000	\$ 38,572	\$ 6,572
Fines and Forfeitures	0	29,287	29,287
Miscellaneous	0	2	2
Total Revenues	<u>32,000</u>	<u>67,861</u>	<u>35,861</u>
Expenditures:			
Current:			
Transportation	<u>55,170</u>	<u>53,735</u>	<u>1,435</u>
Total Expenditures	<u>55,170</u>	<u>53,734</u>	<u>1,436</u>
Net Change in Fund Balance	(23,170)	14,127	37,297
Fund Balance Beginning of Year	324,001	324,001	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 300,831</u>	<u>\$ 338,128</u>	<u>\$ 37,297</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 ALCAP Operations Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Charges for Services	\$ 30,000	\$ 0	\$ (30,000)
Total Revenues	<u>30,000</u>	<u>0</u>	<u>(30,000)</u>
Expenditures:			
Current:			
General Government	30,000	335	29,665
Total Expenditures	<u>30,000</u>	<u>335</u>	<u>29,665</u>
Net Change in Fund Balance	0	(335)	(335)
Fund Balance Beginning of Year	5,504	5,504	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 5,504</u>	<u>\$ 5,169</u>	<u>\$ (335)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget (Non-GAAP) and Actual
 Weed / Property Cleanup Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Charges for Services	\$ 325,000	\$ 243,165	\$ (81,835)
Total Revenues	<u>325,000</u>	<u>243,165</u>	<u>(81,835)</u>
Expenditures:			
Current:			
Community Environment	300,816	279,249	21,567
Total Expenditures	<u>300,816</u>	<u>279,249</u>	<u>21,567</u>
Excess of Revenues Over (Under) Expenditures	<u>24,184</u>	<u>(36,084)</u>	<u>(60,268)</u>
Other Financing Sources (Uses):			
Advances In	0	46,128	46,128
Total Other Financing Sources (Uses)	<u>0</u>	<u>46,128</u>	<u>46,128</u>
Net Change in Fund Balance	24,184	10,044	(14,140)
Fund Balance Beginning of Year	(87,374)	(87,374)	0
Prior Year Encumbrances Appropriated	<u>63,190</u>	<u>63,190</u>	<u>0</u>
Fund Balance End of Year	<u>\$ (0)</u>	<u>\$ (14,140)</u>	<u>\$ (14,140)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 State Highway Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 95,000	\$ 96,419	\$ 1,419
Investment Income	1,200	1,144	(56)
Miscellaneous	0	33,506	33,506
Total Revenues	<u>96,200</u>	<u>131,069</u>	<u>34,869</u>
Expenditures:			
Current:			
Transportation	<u>491,373</u>	<u>432,463</u>	<u>58,910</u>
Total Expenditures	<u>491,373</u>	<u>432,463</u>	<u>58,910</u>
Net Change in Fund Balance	(395,173)	(301,394)	93,779
Fund Balance Beginning of Year	465,595	465,595	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 70,422</u>	<u>\$ 164,201</u>	<u>\$ 93,779</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, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 1,846,119	\$ 1,471,933	\$ (374,186)
Charges for Services	184,000	195,601	11,601
Investment Income	1,500	8	(1,492)
Miscellaneous	3,000	15,595	12,595
Total Revenues	<u>2,034,619</u>	<u>1,683,137</u>	<u>(351,482)</u>
Expenditures:			
Current:			
Streets Department			
Personal Services	939,298	936,679	2,619
Fringes	487,575	485,401	2,174
Other Expenditures	599,846	550,135	49,711
Capital Outlay	81,442	81,442	0
Total Expenditures	<u>2,108,161</u>	<u>2,053,657</u>	<u>54,504</u>
Net Change in Fund Balance	(73,542)	(370,520)	(296,978)
Fund Balance Beginning of Year	(177,743)	(177,743)	0
Prior Year Encumbrances Appropriated	<u>251,317</u>	<u>251,317</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 32</u>	<u>\$ (296,946)</u>	<u>\$ (296,978)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 JAG 2010-JG-E01-6837 Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 1,528	\$ 0	\$ (1,528)
Total Revenues	<u>1,528</u>	<u>0</u>	<u>(1,528)</u>
Expenditures:			
Current:			
Security of Persons and Property	1,528	0	1,528
Total Expenditures	<u>1,528</u>	<u>0</u>	<u>1,528</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) and Actual
 2011 Ash Borer Grant Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	79	79	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 79</u></u>	<u><u>\$ 79</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
 Recreational Activity Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Charges for Services	\$ 34,900	\$ 35,038	\$ 138
Contributions and Donations	0	3,097	3,097
Miscellaneous	0	15	15
Total Revenues	<u>34,900</u>	<u>38,150</u>	<u>3,250</u>
Expenditures:			
Current:			
Leisure Time Activities			
Personal Services	17,584	10,827	6,757
Fringes	3,184	1,978	1,206
Other Expenditures	30,759	20,843	9,916
Capital Outlay	6,903	6,903	0
Total Leisure Time Activities	<u>58,430</u>	<u>40,551</u>	<u>17,879</u>
Total Expenditures	<u>58,430</u>	<u>40,551</u>	<u>17,879</u>
Fund Balance Beginning of Year	57,147	57,147	0
Prior Year Encumbrances Appropriated	<u>2,160</u>	<u>2,160</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 35,777</u>	<u>\$ 56,906</u>	<u>\$ 21,129</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 CHRP 2009RKWX0659 Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	432	432	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 432</u>	<u>\$ 432</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Moving Ohio Forward Demo Program Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 0	\$ 29,296	\$ 29,296
Miscellaneous	50,000	395	(49,605)
Total Revenues	<u>50,000</u>	<u>29,691</u>	<u>(20,309)</u>
Expenditures:			
Current:			
Community Environment	111,219	65,815	45,404
Total Expenditures	<u>111,219</u>	<u>65,815</u>	<u>45,404</u>
Net Change in Fund Balance	(61,219)	(36,124)	25,095
Fund Balance Beginning of Year	4,703	4,703	0
Prior Year Encumbrances Appropriated	<u>61,219</u>	<u>61,219</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 4,703</u>	<u>\$ 29,798</u>	<u>\$ 25,095</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 JAG 2012-DJ-BX-0148 Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 13,607	\$ 11,373	\$ (2,234)
Total Revenues	<u>13,607</u>	<u>11,373</u>	<u>(2,234)</u>
Expenditures:			
Current:			
Security of Persons and Property	<u>11,373</u>	<u>11,373</u>	<u>0</u>
Total Expenditures	<u>11,373</u>	<u>11,373</u>	<u>0</u>
Net Change in Fund Balance	2,234	0	(2,234)
Fund Balance Beginning of Year	(760)	(760)	0
Prior Year Encumbrances Appropriated	<u>760</u>	<u>760</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 2,234</u>	<u>\$ 0</u>	<u>\$ (2,234)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 COPS 2011UMWX0143 Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 118,969	\$ 118,969	\$ 0
Total Revenues	<u>118,969</u>	<u>118,969</u>	<u>0</u>
Expenditures:			
Current:			
Security of Persons and Property	118,969	118,969	0
Total Expenditures	<u>118,969</u>	<u>118,969</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) and Actual
 LLEBG 2003-LB-BX-17 Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	172	172	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 172</u></u>	<u><u>\$ 172</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) and Actual
 Law Enforcement Trust Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 10,000	\$ 6,297	\$ (3,703)
Total Revenues	<u>10,000</u>	<u>6,297</u>	<u>(3,703)</u>
Expenditures:			
Current:			
Security of Persons and Property	198,148	19,766	178,382
Total Expenditures	<u>198,148</u>	<u>19,766</u>	<u>178,382</u>
Excess of Revenues Over (Under) Expenditures	<u>(188,148)</u>	<u>(13,469)</u>	<u>174,679</u>
Other Financing Sources (Uses):			
Transfers Out	0	(178,382)	(178,382)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(178,382)</u>	<u>(178,382)</u>
Net Change in Fund Balance	(188,148)	(191,851)	(3,703)
Fund Balance Beginning of Year	199,928	199,928	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 11,780</u>	<u>\$ 8,077</u>	<u>\$ (3,703)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 COPS Asset Forfeiture Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Current:			
Security of Persons and Property	<u>4</u>	<u>4</u>	<u>0</u>
Total Expenditures	<u>4</u>	<u>4</u>	<u>0</u>
Net Change in Fund Balance	(4)	(4)	0
Fund Balance Beginning of Year	129,086	129,086	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 129,082</u></u>	<u><u>\$ 129,082</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) and Actual
 DARE Education Program Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 0	\$ 12,990	\$ 12,990
Total Revenues	<u>0</u>	<u>12,990</u>	<u>12,990</u>
Expenditures:			
Current:			
Security of Persons and Property	750	749	1
Total Expenditures	<u>750</u>	<u>749</u>	<u>1</u>
Net Change in Fund Balance	(750)	12,241	12,991
Fund Balance Beginning of Year	86,917	86,917	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 86,167</u>	<u>\$ 99,158</u>	<u>\$ 12,991</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Fire EMS A72
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	2,500	2,500	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 2,500</u></u>	<u><u>\$ 2,500</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) and Actual
 LLEBG 2000-LB-BX-2537
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	21,363	21,363	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 21,363</u>	<u>\$ 21,363</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 LLEBG 2001-LB-BX-1395
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	11,372	11,372	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 11,372</u>	<u>\$ 11,372</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 LLEBG 2002-LB-BX-0948
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	8,506	8,506	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 8,506</u></u>	<u><u>\$ 8,506</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) and Actual
 PACE 2002-DG-B02-7341
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	886	886	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 886</u>	<u>\$ 886</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 CHIP Housing Improvement
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 600,000	\$ 135,590	\$ (464,410)
Charges for Services	0	65,254	65,254
Investment Income	0	11,284	11,284
Miscellaneous	0	1,250	1,250
Total Revenues	<u>600,000</u>	<u>213,378</u>	<u>(386,622)</u>
Expenditures:			
Current:			
Community Environment	<u>740,756</u>	<u>345,656</u>	<u>395,100</u>
Total Expenditures	<u>740,756</u>	<u>345,656</u>	<u>395,100</u>
Net Change in Fund Balance	(140,756)	(132,278)	8,478
Fund Balance Beginning of Year	(324,256)	(324,256)	0
Prior Year Encumbrances Appropriated	<u>465,012</u>	<u>465,012</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 8,478</u>	<u>\$ 8,478</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget (Non-GAAP) and Actual
 Rehab Property Sales
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 125,000	\$ 43,236	\$ (81,764)
Total Revenues	<u>125,000</u>	<u>43,236</u>	<u>(81,764)</u>
Expenditures:			
Current:			
Community Environment	<u>146,567</u>	<u>85,337</u>	<u>61,230</u>
Total Expenditures	<u>146,567</u>	<u>85,337</u>	<u>61,230</u>
Net Change in Fund Balance	(21,567)	(42,101)	(20,534)
Fund Balance Beginning of Year	170,904	170,904	0
Prior Year Encumbrances Appropriated	<u>21,567</u>	<u>21,567</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 170,904</u>	<u>\$ 150,370</u>	<u>\$ (20,534)</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
For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 1,674,600	\$ 999,681	\$ (674,919)
Charges for Services	25,000	23,376	(1,624)
Investment Income	400	418	18
Miscellaneous	0	321	321
Total Revenues	<u>1,700,000</u>	<u>1,023,796</u>	<u>(676,204)</u>
Expenditures:			
Current:			
Personal Services	324,991	305,525	19,466
Fringes	112,961	112,929	32
Other Expenditures	1,267,209	973,452	293,757
Total Expenditures	<u>1,705,161</u>	<u>1,391,906</u>	<u>313,255</u>
Net Change in Fund Balance	(5,161)	(368,110)	(362,949)
Fund Balance Beginning of Year	(370,742)	(370,742)	0
Prior Year Encumbrances Appropriated	<u>376,358</u>	<u>376,358</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 455</u>	<u>\$ (362,494)</u>	<u>\$ (362,949)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Land Utilization
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Miscellaneous	\$ 40,000	\$ 6,764	\$ (33,236)
Total Revenues	<u>40,000</u>	<u>6,764</u>	<u>(33,236)</u>
Expenditures:			
Current:			
Community Environment	40,000	12,480	27,520
Total Expenditures	<u>40,000</u>	<u>12,480</u>	<u>27,520</u>
Net Change in Fund Balance	0	(5,716)	(5,716)
Fund Balance Beginning of Year	42,091	42,091	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 42,091</u>	<u>\$ 36,375</u>	<u>\$ (5,716)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 ODOT-Brownfield
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	1,169	1,169	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 1,169</u></u>	<u><u>\$ 1,169</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) and Actual
 Hotel / Motel Tax
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Other Local Taxes	\$ 190,000	\$ 235,154	\$ 45,154
Total Revenues	<u>190,000</u>	<u>235,154</u>	<u>45,154</u>
Expenditures:			
Current:			
General Government	190,000	158,071	31,929
Total Expenditures	<u>190,000</u>	<u>158,071</u>	<u>31,929</u>
Net Change in Fund Balance	0	77,083	77,083
Fund Balance Beginning of Year	517,448	517,448	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 517,448</u>	<u>\$ 594,531</u>	<u>\$ 77,083</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Fire Department FEMA Grant
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	34,944	34,944	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 34,944</u>	<u>\$ 34,944</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 1999 WS QX 0046 W & S CORE
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	108,309	108,309	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 108,309</u>	<u>\$ 108,309</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Byrne 2000-DG-B01-7002
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	4,450	4,450	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 4,450</u>	<u>\$ 4,450</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 2000 WS QX 0179 W&S CORE
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	67,190	67,190	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 67,190</u>	<u>\$ 67,190</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 JAIGB 1999-JB-013-A049
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	29,719	29,719	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 29,719</u>	<u>\$ 29,719</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 2003 WS QX 0007 W&S
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	11,664	11,664	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 11,664</u>	<u>\$ 11,664</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Court Watch
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	10,467	10,467	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 10,467</u>	<u>\$ 10,467</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 JAIGB 2003-JB-007-A049
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	18,210	18,210	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 18,210</u></u>	<u><u>\$ 18,210</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) and Actual
 Safe Streets
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	648	648	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 648</u></u>	<u><u>\$ 648</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) and Actual
 Pro-Active Crime Enforcement
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	2,017	2,017	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 2,017</u>	<u>\$ 2,017</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 GHSO Traffic Signage
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	750	750	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 750</u></u>	<u><u>\$ 750</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) and Actual
 Justice Assist 2005-DJ-BX-0059
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	2,924	2,924	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 2,924</u>	<u>\$ 2,924</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 PACE 2005-BJ-A02-6429
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	5,156	5,156	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 5,156</u>	<u>\$ 5,156</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Courts Special Projects
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 236,874	\$ 293,594	\$ 56,720
Total Revenues	<u>236,874</u>	<u>293,617</u>	<u>56,743</u>
Expenditures:			
Current:			
General Government	238,931	169,918	69,013
Total Expenditures	<u>238,931</u>	<u>169,918</u>	<u>69,013</u>
Net Change in Fund Balance	(2,057)	123,699	125,756
Fund Balance Beginning of Year	171,497	171,497	0
Prior Year Encumbrances Appropriated	<u>2,057</u>	<u>2,057</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 171,497</u>	<u>\$ 297,253</u>	<u>\$ 125,756</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 JAG 2006-DJ-BX-0458
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	554	554	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 554</u>	<u>\$ 554</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 ALLE-015 Natureworks/Robb
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	906	906	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 906</u></u>	<u><u>\$ 906</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) and Actual
 PACE 2006-JG-A02-6429
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	34	34	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 34</u></u>	<u><u>\$ 34</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) and Actual
 Law Enforcement Training Assistance
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 0	\$ 8,160	\$ 8,160
Total Revenues	<u>0</u>	<u>8,160</u>	<u>8,160</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	8,160	8,160
Fund Balance Beginning of Year	13,540	13,540	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 13,540</u>	<u>\$ 21,700</u>	<u>\$ 8,160</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 JAG 2007-DJ-BX-033
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	3,294	3,294	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 3,294</u>	<u>\$ 3,294</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Anti-Gang 2007-PS-AGI-314
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	8,347	8,347	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 8,347</u>	<u>\$ 8,347</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Indigent Interlock / Alcohol
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 25,000	\$ 28,832	\$ 3,832
Total Revenues	<u>25,000</u>	<u>28,832</u>	<u>3,832</u>
Expenditures:			
Current:			
Security of Persons and Property	60,165	67,433	(7,268)
General Government	<u>25,000</u>	<u>0</u>	<u>25,000</u>
Total Expenditures	<u>85,165</u>	<u>67,433</u>	<u>17,732</u>
Net Change in Fund Balance	(60,165)	(38,601)	21,564
Fund Balance Beginning of Year	102,439	102,439	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 42,274</u>	<u>\$ 63,838</u>	<u>\$ 21,564</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 EDA Award
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	1,247	1,247	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 1,247</u>	<u>\$ 1,247</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 ALL-Lima Traffic
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 38,568	\$ 38,568	\$ 0
Total Revenues	<u>38,568</u>	<u>38,568</u>	<u>0</u>
Expenditures:			
Current:			
Transportation	38,568	38,568	0
Total Expenditures	<u>38,568</u>	<u>38,568</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) and Actual
 Fire Reporting Grant
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	1,358	1,358	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 1,358</u>	<u>\$ 1,358</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 NS Program
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Charges for Services	\$ 6,000	\$ 8,842	\$ 2,842
Total Revenues	<u>6,000</u>	<u>8,842</u>	<u>2,842</u>
Expenditures:			
Current:			
Community Environment	<u>6,000</u>	<u>497</u>	<u>5,503</u>
Total Expenditures	<u>6,000</u>	<u>497</u>	<u>5,503</u>
Net Change in Fund Balance	0	8,345	8,345
Fund Balance Beginning of Year	15,573	15,573	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 15,573</u>	<u>\$ 23,918</u>	<u>\$ 8,345</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 JAG 2009-SB-B9-0323
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	68	68	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 68</u>	<u>\$ 68</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 LITTER Grant
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 5,080	\$ 0	\$ (5,080)
Total Revenues	<u>5,080</u>	<u>0</u>	<u>(5,080)</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	5,080	0	(5,080)
Fund Balance Beginning of Year	1,454	1,454	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 6,534</u>	<u>\$ 1,454</u>	<u>\$ (5,080)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Priority 1 LFD Training
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	690	690	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 690</u></u>	<u><u>\$ 690</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) and Actual
 JAG 2013-DJ-BX-0197
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 36,062	\$ 11,352	\$ (24,709)
Miscellaneous	0	430	430
Total Revenues	<u>36,062</u>	<u>11,782</u>	<u>(24,279)</u>
Expenditures:			
Current:			
Security of Persons and Property	26,472	13,746	12,726
Capital Outlay	0	3,136	(3,136)
Total Expenditures	<u>26,472</u>	<u>16,882</u>	<u>9,590</u>
Excess of Revenues Over (Under) Expenditures	<u>9,589</u>	<u>(5,100)</u>	<u>(14,689)</u>
Other Financing Sources (Uses):			
Advances In	0	14,690	14,690
Advances Out	0	(9,590)	(9,590)
Total Other Financing Sources (Uses)	<u>0</u>	<u>5,100</u>	<u>5,100</u>
Net Change in Fund Balance	9,589	0	(9,589)
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>\$ 9,590</u>	<u>\$ 1</u>	<u>\$ (9,589)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Federal Asset Forfeiture
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Current:			
Security of Persons and Property	66,485	66,482	3
Total Expenditures	<u>66,485</u>	<u>66,482</u>	<u>3</u>
Excess of Revenues Over (Under) Expenditures	<u>(66,485)</u>	<u>(66,482)</u>	<u>3</u>
Other Financing Sources (Uses):			
Transfers In	<u>178,383</u>	<u>178,382</u>	<u>(1)</u>
Total Other Financing Sources (Uses)	<u>178,383</u>	<u>178,382</u>	<u>(1)</u>
Net Change in Fund Balance	111,898	111,900	2
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>\$ 111,898</u>	<u>\$ 111,900</u>	<u>\$ 2</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 FEMA Station Modifications
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 230,759	\$ 230,759	\$ 0
Total Revenues	<u>230,759</u>	<u>230,759</u>	<u>0</u>
Expenditures:			
Current:			
Capital Outlay	230,759	230,759	0
Total Expenditures	<u>230,759</u>	<u>230,759</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) and Actual
 Special Gifts / Memorials
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Contributions and Donations	\$ 198,776	\$ 206,618	\$ 7,842
Miscellaneous	0	5,001	5,001
Total Revenues	<u>198,776</u>	<u>211,620</u>	<u>12,844</u>
Expenditures:			
Current:			
Security of Persons and Property	0	1,901	(1,901)
Leisure Time Activities	261,291	184,391	76,900
Capital Outlay	0	75,000	(75,000)
Total Expenditures	<u>261,291</u>	<u>261,292</u>	<u>(1)</u>
Net Change in Fund Balance	(62,515)	(49,672)	12,843
Fund Balance Beginning of Year	131,819	131,819	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 69,304</u>	<u>\$ 82,147</u>	<u>\$ 12,843</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Bikeway Expansion
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 342,140	\$ 13,670	\$ (328,470)
Total Revenues	<u>342,140</u>	<u>13,670</u>	<u>(328,470)</u>
Expenditures:			
Current:			
Capital Outlay	342,140	13,670	328,470
Total Expenditures	<u>342,140</u>	<u>13,670</u>	<u>328,470</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

*Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Lighting Improvements
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment Income	\$ 25,924	\$ 2	\$ (25,922)
Miscellaneous	0	1,273	1,273
Total Revenues	<u>25,924</u>	<u>1,275</u>	<u>(24,649)</u>
Expenditures:			
Current:			
Capital Outlay	31,174	25,943	5,231
Total Expenditures	<u>31,174</u>	<u>25,943</u>	<u>5,231</u>
Net Change in Fund Balance	(5,250)	(24,668)	(19,418)
Fund Balance Beginning of Year	25,942	25,942	0
Prior Year Encumbrances Appropriated	<u>5,250</u>	<u>5,250</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 25,942</u>	<u>\$ 6,524</u>	<u>\$ (19,418)</u>

CITY OF LIMA
Allen County, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Central Point Buttonbush
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	3,335	3,335	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 3,335</u>	<u>\$ 3,335</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Legal Research/Computer Fund
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 31,178	\$ 54,075	\$ 22,897
Total Revenues	<u>31,178</u>	<u>54,090</u>	<u>22,912</u>
Expenditures:			
Current:			
Capital Outlay	61,868	61,865	3
Total Expenditures	<u>61,868</u>	<u>61,865</u>	<u>3</u>
Net Change in Fund Balance	(30,690)	(7,775)	22,915
Fund Balance Beginning of Year	78,393	78,393	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 47,703</u>	<u>\$ 70,618</u>	<u>\$ 22,915</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Court Computerization
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 232,000	\$ 179,909	\$ (52,091)
Total Revenues	<u>232,000</u>	<u>179,944</u>	<u>(52,056)</u>
Expenditures:			
Current:			
Capital Outlay	236,483	215,332	21,152
Total Expenditures	<u>236,483</u>	<u>215,332</u>	<u>21,152</u>
Net Change in Fund Balance	(4,483)	(35,388)	(30,905)
Fund Balance Beginning of Year	400,310	400,310	0
Prior Year Encumbrances Appropriated	<u>4,483</u>	<u>4,483</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 400,310</u>	<u>\$ 369,405</u>	<u>\$ (30,905)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Special Assessments
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Special Assessments	\$ 100,000	\$ 15,569	\$ (84,431)
Total Revenues	<u>100,000</u>	<u>15,569</u>	<u>(84,431)</u>
Expenditures:			
Current:			
Capital Outlay	69,942	50,177	19,765
Debt Service:			
Principal Retirement	100,000	114,700	(14,700)
Interest and Fiscal Charges	0	5,064	(5,064)
Total Expenditures	<u>169,942</u>	<u>169,941</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	<u>(69,942)</u>	<u>(154,372)</u>	<u>(84,430)</u>
Other Financing Sources (Uses):			
Proceeds from Bonds	0	150,900	150,900
Total Other Financing Sources (Uses)	<u>0</u>	<u>150,900</u>	<u>150,900</u>
Net Change in Fund Balance	(69,942)	(3,472)	66,470
Fund Balance Beginning of Year	310,253	310,253	0
Prior Year Encumbrances Appropriated	<u>10,852</u>	<u>10,852</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 251,163</u>	<u>\$ 317,633</u>	<u>\$ 66,470</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Fire EMS Grant
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	10,746	10,746	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 10,746</u>	<u>\$ 10,746</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 State Issue II
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 1,191,089	\$ 1,185,818	\$ (5,271)
Total Revenues	<u>1,191,089</u>	<u>1,185,818</u>	<u>(5,271)</u>
Expenditures:			
Current:			
Capital Outlay	1,191,089	1,185,818	5,271
Total Expenditures	<u>1,191,089</u>	<u>1,185,818</u>	<u>5,271</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) and Actual
 ALL-Lima RRGs
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 1,568,711	\$ 402,046	\$ (1,166,665)
Total Revenues	<u>1,568,711</u>	<u>402,046</u>	<u>(1,166,665)</u>
Expenditures:			
Current:			
Capital Outlay	1,568,711	402,046	1,166,665
Total Expenditures	<u>1,568,711</u>	<u>402,046</u>	<u>1,166,665</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) and Actual
 Ottawa River Phase II
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	23,989	23,989	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 23,989</u>	<u>\$ 23,989</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 ECDD-06-033
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	65,000	65,000	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 FEMA-1720-DR-003-46554
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	23,015	23,015	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 23,015</u>	<u>\$ 23,015</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Obesity Prevention Grant
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	1,500	1,500	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 ALL-Vine Street RRGs
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	695	695	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 695</u>	<u>\$ 695</u>	<u>\$ 0</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget (Non-GAAP) and Actual
 DNR-Athletic Field Improvements
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 99,000	\$ 99,000	\$ 0
Total Revenues	<u>99,000</u>	<u>99,000</u>	<u>0</u>
Expenditures:			
Current:			
Capital Outlay	148,500	148,500	0
Total Expenditures	<u>148,500</u>	<u>148,500</u>	<u>0</u>
Net Change in Fund Balance	(49,500)	(49,500)	0
Fund Balance Beginning of Year	49,500	49,500	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) and Actual
 Public Works Mowers
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Current:			
Capital Outlay	<u>1,450</u>	<u>1,450</u>	<u>0</u>
Total Expenditures	<u>1,450</u>	<u>1,450</u>	<u>0</u>
Net Change in Fund Balance	(1,450)	(1,450)	0
Fund Balance Beginning of Year	1,450	1,450	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) and Actual
 Fire Vehicles
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
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) and Actual
 Central Service Roof
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
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) and Actual
 City Building Improvements
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</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><u>\$ 1</u></u>	<u><u>\$ 1</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) and Actual
 Police Cruisers and Equipment
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
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) and Actual
 Dispatch Software
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Current:			
Capital Outlay	<u>64,864</u>	<u>64,864</u>	<u>0</u>
Total Expenditures	<u>64,864</u>	<u>64,864</u>	<u>0</u>
Net Change in Fund Balance	(64,864)	(64,864)	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>64,864</u>	<u>64,864</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) and Actual
 ALL-Lima Bikeway
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 186,134	\$ 66,968	\$ (119,166)
Total Revenues	<u>186,134</u>	<u>66,968</u>	<u>(119,166)</u>
Expenditures:			
Current:			
Capital Outlay	186,134	66,968	119,166
Total Expenditures	<u>186,134</u>	<u>66,968</u>	<u>119,166</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) and Actual
 Note Issue, Government Projects
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment Income	\$ 0	\$ 62	\$ 62
Total Revenues	<u>0</u>	<u>62</u>	<u>62</u>
Expenditures:			
Current:			
Capital Outlay	303,459	11,069	292,390
Total Expenditures	<u>303,459</u>	<u>11,069</u>	<u>292,390</u>
Net Change in Fund Balance	(303,459)	(11,008)	292,452
Fund Balance Beginning of Year	269,545	269,545	0
Prior Year Encumbrances Appropriated	<u>511</u>	<u>511</u>	<u>0</u>
Fund Balance End of Year	<u>\$ (33,403)</u>	<u>\$ 259,048</u>	<u>\$ 292,452</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP) and Actual
Ohio EPA 12(h) Municipal Parking Lot
For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 93,092	\$ 91,729	\$ (1,363)
Total Revenues	<u>93,092</u>	<u>91,729</u>	<u>(1,363)</u>
Expenditures:			
Current:			
Capital Outlay	93,092	93,092	0
Total Expenditures	<u>93,092</u>	<u>93,092</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(1,363)</u>	<u>(1,363)</u>
Other Financing Sources (Uses):			
Advances In	0	1,363	1,363
Total Other Financing Sources (Uses)	<u>0</u>	<u>1,363</u>	<u>1,363</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) and Actual
 2015 Note Issue, Government Projects
 For the Year Ended December 31, 2015*

	<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>
Expenditures:			
Current:			
Capital Outlay	544,000	481,236	62,764
Debt Service:			
Interest and Fiscal Charges	<u>4,212</u>	<u>4,212</u>	<u>0</u>
Total Expenditures	<u>548,212</u>	<u>485,448</u>	<u>62,764</u>
Excess of Revenues Over (Under) Expenditures	<u>(548,212)</u>	<u>(485,422)</u>	<u>62,790</u>
Other Financing Sources (Uses):			
Proceeds on General Obligation Bonds Issued	544,000	544,000	0
Premium on General Obligation Bonds Issued	<u>4,212</u>	<u>4,212</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>548,212</u>	<u>548,212</u>	<u>0</u>
Net Change in Fund Balance	0	62,790	62,790
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>\$ 62,790</u>	<u>\$ 62,790</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Ohio Supreme Court Technology Grant
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 94,371	\$ 94,371	\$ 0
Total Revenues	<u>94,371</u>	<u>94,371</u>	<u>0</u>
Expenditures:			
Current:			
General Government	94,371	94,371	0
Total Expenditures	<u>94,371</u>	<u>94,371</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) and Actual
 ALL-Kibby Street
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 1,366,149	\$ 1,070,046	\$ (296,103)
Total Revenues	<u>1,366,149</u>	<u>1,070,046</u>	<u>(296,103)</u>
Expenditures:			
Current:			
Capital Outlay	\$ 1,366,149	\$ 1,070,046	\$ 296,103
Total Expenditures	<u>1,366,149</u>	<u>1,070,046</u>	<u>296,103</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) and Actual
 CMZ01, ALL-Kibby Street
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 456,258	\$ 267,512	\$ (188,746)
Total Revenues	<u>456,258</u>	<u>267,512</u>	<u>(188,746)</u>
Expenditures:			
Current:			
Capital Outlay	456,258	267,512	188,746
Total Expenditures	<u>456,258</u>	<u>267,512</u>	<u>188,746</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) and Actual
 Lima Stadium Park, ALLE-002C
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental	\$ 1,485,000	\$ 0	\$ (1,485,000)
Total Revenues	<u>1,485,000</u>	<u>0</u>	<u>(1,485,000)</u>
Expenditures:			
Current:			
Leisure Time Activities	0	99,900	(99,900)
Capital Outlay	<u>1,485,000</u>	<u>0</u>	<u>1,485,000</u>
Total Expenditures	<u>1,485,000</u>	<u>99,900</u>	<u>1,385,100</u>
Net Change in Fund Balance	0	(99,900)	(99,900)
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>\$ (99,900)</u>	<u>\$ (99,900)</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 General Debt Service
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Investment Income	\$ 0	\$ 12,138	\$ 12,138
Miscellaneous	0	174,390	174,390
Total Revenues	<u>0</u>	<u>186,528</u>	<u>186,528</u>
Expenditures:			
Debt Service:			
Principal Retirement	2,486,174	2,486,591	(417)
Interest and Fiscal Charges	132,931	114,818	18,112
Manuscript Debt Purchase	150,322	150,900	(578)
Total Expenditures	<u>2,769,427</u>	<u>2,752,309</u>	<u>17,117</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,769,427)</u>	<u>(2,565,781)</u>	<u>203,645</u>
Other Financing Sources (Uses):			
Proceeds from General Obligation Bonds Issued	2,034,460	2,034,460	0
Premium from General Obligation Bonds Issued	23,471	23,471	0
Transfers In	738,717	575,470	(163,247)
Total Other Financing Sources (Uses)	<u>2,796,648</u>	<u>2,633,401</u>	<u>(163,247)</u>
Net Change in Fund Balance	27,221	67,620	40,398
Fund Balance Beginning of Year	(18,716)	(18,716)	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 8,505</u>	<u>\$ 48,904</u>	<u>\$ 40,398</u>

CITY OF LIMA
Allen County, Ohio

*Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Non-GAAP) and Actual
 Special Assessment Debt Service
 For the Year Ended December 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Special Assessments	\$ 63,563	\$ 44,578	\$ (18,985)
Total Revenues	<u>63,563</u>	<u>44,578</u>	<u>(18,985)</u>
Expenditures:			
Debt Service:			
Principal Retirement	59,690	59,690	0
Interest and Fiscal Charges	<u>8,274</u>	<u>8,273</u>	<u>1</u>
Total Expenditures	<u>67,964</u>	<u>67,963</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,401)</u>	<u>(23,385)</u>	<u>(18,984)</u>
Other Financing Sources (Uses):			
Advances In	31,530	36,948	5,418
Advances Out	<u>(13,566)</u>	<u>(13,563)</u>	<u>3</u>
Total Other Financing Sources (Uses)	<u>17,964</u>	<u>23,385</u>	<u>5,421</u>
Net Change in Fund Balance	13,563	0	(13,563)
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>\$ 13,564</u>	<u>\$ 1</u>	<u>\$ (13,563)</u>

**COMBINING STATEMENTS FOR
PROPRIETARY FUNDS**



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CITY OF LIMA
Allen County, Ohio

Enterprise Funds

The enterprise funds account for operations that are financed 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 Note Issue-Sewer Projects

2014 Sewer Revenue Bond

Sewer Replacement/Improvement

Sewer Utility Reserve

Refuse

Storm Water Fund

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.

CITY OF LIMA**Allen County***Combining Statement of Net Position**Internal Service Funds**December 31, 2015*

	<u>Health Benefits</u>	<u>Public Works Gasoline</u>	<u>Utility Gasoline</u>	<u>Totals</u>
Assets				
<i>Current assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,522,019	\$ 128,852	\$ 0	\$ 2,650,871
Materials and Supplies Inventory	0	46,994	47,265	94,259
<i>Total Current Assets</i>	<u>2,522,019</u>	<u>175,846</u>	<u>47,265</u>	<u>2,745,130</u>
<i>Total Assets</i>	<u>2,522,019</u>	<u>175,846</u>	<u>47,265</u>	<u>2,745,130</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	0	13,335	14,101	27,436
Claims Payable	317,601	0	0	317,601
Advances from Other Funds	0	0	13,351	13,351
<i>Total Current Liabilities</i>	<u>317,601</u>	<u>13,335</u>	<u>27,452</u>	<u>358,388</u>
<i>Total Liabilities</i>	<u>317,601</u>	<u>13,335</u>	<u>27,452</u>	<u>358,388</u>
Net Position				
Unrestricted	<u>2,204,418</u>	<u>162,511</u>	<u>19,813</u>	<u>2,386,742</u>
<i>Total Net Position</i>	<u>\$ 2,204,418</u>	<u>\$ 162,511</u>	<u>\$ 19,813</u>	<u>\$ 2,386,742</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, 2015

	<u>Health Benefits</u>	<u>Public Works Gasoline</u>	<u>Utility Gasoline</u>	<u>Totals</u>
Operating Revenues:				
Charges for Services	\$ 5,580,748	\$ 321,777	\$ 134,078	\$ 6,036,603
Other Operating Revenues	993,216	6,729	3,004	1,002,949
Total Operating Revenues	<u>6,573,964</u>	<u>328,506</u>	<u>137,082</u>	<u>7,039,552</u>
Operating Expenses:				
Claims Expense	5,454,446	0	0	5,454,446
Other Services and Charges	852,661	288,671	160,350	1,301,682
Total Operating Expenses	<u>6,307,107</u>	<u>288,671</u>	<u>160,350</u>	<u>6,756,128</u>
Change in Net Position	266,857	39,835	(23,268)	283,424
Net Position - Beginning of Year	<u>1,937,561</u>	<u>122,676</u>	<u>43,081</u>	<u>2,103,318</u>
Net Position - End of Year	<u>\$ 2,204,418</u>	<u>\$ 162,511</u>	<u>\$ 19,813</u>	<u>\$ 2,386,742</u>

CITY OF LIMA
Allen County, Ohio

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2015

	<u>Health Benefits</u>	<u>Public Works Gasoline</u>	<u>Utility Gasoline</u>	<u>Total</u>
Cash Flows from Operating Activities:				
Cash Received from Interfund Services Provided	\$ 5,580,748	\$ 321,777	\$ 134,078	\$ 6,036,603
Other Cash Receipts	994,418	4,485	3,004	1,001,907
Cash Payments for Other Services and Charges	(852,813)	(306,254)	(166,831)	(1,325,898)
Cash Payments for Claims	(5,432,121)	0	0	(5,432,121)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>290,232</u>	<u>20,008</u>	<u>(29,749)</u>	<u>280,491</u>
Cash Flows from Noncapital Financing Activities				
Advances from Other Funds	0	0	13,351	13,351
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>0</u>	<u>0</u>	<u>13,351</u>	<u>13,351</u>
Net Increase (Decrease) in Cash and Cash Equivalents	290,232	20,008	(16,398)	293,842
Cash and Cash Equivalents Beginning of Year	<u>2,231,787</u>	<u>108,844</u>	<u>16,398</u>	<u>2,357,029</u>
Cash and Cash Equivalents End of Year	<u>\$ 2,522,019</u>	<u>\$ 128,852</u>	<u>\$ 0</u>	<u>\$ 2,650,871</u>
Reconciliation of Operating Gain to Net Cash Provided by Operating Activities				
Operating Gain (Loss)	\$ 266,857	\$ 39,835	\$ (23,268)	\$ 283,424
Adjustments:				
Accounts Receivable	1,200	0	0	1,200
Materials and Supplies Inventory	0	(18,855)	4,851	(14,004)
Accounts Payable	(150)	(972)	(11,332)	(12,454)
Claims Payable	22,325	0	0	22,325
<i>Net Cash Provided by (Used In) Operating Activities</i>	<u>\$ 290,232</u>	<u>\$ 20,008</u>	<u>\$ (29,749)</u>	<u>\$ 280,491</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:

Agency Funds

Agency funds are custodial in nature, and thus, do not recognize revenues or expenditures, only changes in assets and liabilities. These funds are used to record the collection and payment of building fees, fire insurance bonds, security deposits, law library trust and municipal court.

Building Fees:

To account for the collection of State's share of permit fees.

Fire Insurance:

This fund accounts for a bond received from a homeowner's insurance company held as deposit to guarantee the satisfactory removal or repair of a structure damaged as result of a fire. The monies are returned to the named insured when repairs, removal or the securing of the structure has been completed to the satisfaction of the Building Commissioner, or retained and used to pay any charges after the job to facilitate satisfactory completion.

Security Deposits:

This fund accounts for the monies held as required deposits in the event a job or project will make cut into a City street, to guarantee the street will be returned to satisfactory condition. The monies are returned to the depositor or used to pay any additional charges after the job or project to obtain satisfactory completion by the Street Department.

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 the Lima Municipal Court for distribution to various State and local governments.

CITY OF LIMA
Allen County, Ohio

Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/15</u>
Building Fees				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 13,349	\$ (13,349)	\$ 0
Total Assets	<u>\$ 0</u>	<u>\$ 13,349</u>	<u>\$ (13,349)</u>	<u>\$ 0</u>
Liabilities:				
Deposits Held and Due to Others	\$ 0	\$ 13,349	\$ (13,349)	\$ 0
Total Liabilities	<u>\$ 0</u>	<u>\$ 13,349</u>	<u>\$ (13,349)</u>	<u>\$ 0</u>
Fire Insurance				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 105,908	\$ 181,918	\$ (168,017)	\$ 119,809
Total Assets	<u>\$ 105,908</u>	<u>\$ 181,918</u>	<u>\$ (168,017)</u>	<u>\$ 119,809</u>
Liabilities:				
Deposits Held and Due to Others	\$ 105,908	\$ 181,918	\$ (168,017)	\$ 119,809
Total Liabilities	<u>\$ 105,908</u>	<u>\$ 181,918</u>	<u>\$ (168,017)</u>	<u>\$ 119,809</u>
Security Deposits				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 102,116	\$ 500	\$ (2,102)	\$ 100,514
Total Assets	<u>\$ 102,116</u>	<u>\$ 500</u>	<u>\$ (2,102)</u>	<u>\$ 100,514</u>
Liabilities:				
Deposits Held and Due to Others	\$ 102,116	\$ 500	\$ (2,102)	\$ 100,514
Total Liabilities	<u>\$ 102,116</u>	<u>\$ 500</u>	<u>\$ (2,102)</u>	<u>\$ 100,514</u>
Law Library Trust				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 28,315	\$ 52,207	\$ (53,364)	\$ 27,158
Total Assets	<u>\$ 28,315</u>	<u>\$ 52,207</u>	<u>\$ (53,364)</u>	<u>\$ 27,158</u>
Liabilities:				
Intergovernmental Payable	\$ 28,315	\$ 52,207	\$ (53,364)	\$ 27,158
Total Liabilities	<u>\$ 28,315</u>	<u>\$ 52,207</u>	<u>\$ (53,364)</u>	<u>\$ 27,158</u>

CITY OF LIMA
Allen County, Ohio

Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

	<u>Balance</u> <u>12/31/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/15</u>
Municipal Court				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 547,456	\$ 589,671	\$ (547,456)	\$ 589,671
Accounts Receivable	2,033,635	2,166,919	(2,033,635)	2,166,919
Total Assets	<u>\$ 2,581,091</u>	<u>\$ 2,756,590</u>	<u>\$ (2,581,091)</u>	<u>\$ 2,756,590</u>
Liabilities:				
Undistributed Monies	\$ 2,581,091	\$ 2,756,590	\$ (2,581,091)	\$ 2,756,590
Total Liabilities	<u>\$ 2,581,091</u>	<u>\$ 2,756,590</u>	<u>\$ (2,581,091)</u>	<u>\$ 2,756,590</u>
Total Agency Funds				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 236,339	\$ 247,974	\$ (236,832)	\$ 247,481
Cash and Cash Equivalents in Segregated Accounts	547,456	589,671	(547,456)	589,671
Accounts Receivable	2,033,635	2,166,919	(2,033,635)	2,166,919
Total Assets	<u>\$ 2,817,430</u>	<u>\$ 3,004,564</u>	<u>\$ (2,817,923)</u>	<u>\$ 3,004,071</u>
Liabilities:				
Intergovernmental Payable	\$ 28,315	\$ 52,207	\$ (53,364)	\$ 27,158
Undistributed Monies	2,581,091	2,756,590	(2,581,091)	2,756,590
Deposits Held and Due to Others	208,024	195,767	(183,468)	220,323
Total Liabilities	<u>\$ 2,817,430</u>	<u>\$ 3,004,564</u>	<u>\$ (2,817,923)</u>	<u>\$ 3,004,071</u>

**SUPPLEMENTAL SCHEDULE –
GENERAL FUND CASH BASIS TO
GAAP BASIS RECONCILIATION**



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CITY OF LIMA
Allen County, Ohio

Supplementary Schedule
General Fund Cash Basis to GAAP Basis Reconciliation
For the Year Ended December 31, 2015

	Cash Transactions General Fund	GAAP Entries / Encumbrances General Fund	Insurance Repair	Capital Replacement	Treasurer's Trust	Total General Fund
Revenues:						
Property Taxes	\$ 1,100,285	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,100,285
Municipal Income Tax	17,110,608	278,131	0	0	0	17,388,739
Intergovernmental	1,164,489	(1,514)	0	0	0	1,162,975
Charges for Services	7,635,279	25,061	0	0	0	7,660,340
Fees, Licenses and Permits	797,528	(0)	0	0	0	797,528
Fines and Forfeitures	1,228,709	35,149	0	0	0	1,263,858
Contributions and Donations	0	0	0	4,519	0	4,519
Investment Income	106,612	7,001	0	0	0	113,613
Miscellaneous	171,856	8,124	69,136	0	6,648	255,764
Total Revenues	<u>29,315,367</u>	<u>351,951</u>	<u>69,136</u>	<u>4,519</u>	<u>6,648</u>	<u>29,747,621</u>
Expenditures:						
Current:						
Security of Persons and Property	17,148,845	16,818	0	0	0	17,165,663
Leisure Time Activities	1,158,247	(10,754)	0	0	0	1,147,493
Community Environment	1,006,815	(10,646)	836	0	0	997,005
Transportation	853,335	(10,002)	0	0	0	843,333
General Government	8,424,413	(25,844)	23	0	6,006	8,404,598
Capital Outlay	581,785	(105,386)	66,754	1,202	0	544,355
Debt Service:						
Interest and Fiscal Charges	7,544	(0)	0	0	0	7,544
Total Expenditures	<u>29,180,984</u>	<u>(145,814)</u>	<u>67,613</u>	<u>1,202</u>	<u>6,006</u>	<u>29,109,991</u>
Excess of Revenues Over (Under) Expenditures	<u>134,382</u>	<u>497,766</u>	<u>1,523</u>	<u>3,317</u>	<u>642</u>	<u>637,630</u>
Other Financing Sources (Uses):						
Premium on Bond Anticipation Notes	4,144	(0)	0	0	0	4,144
Proceeds of Bond Anticipation Notes	535,214	(0)	0	0	0	535,214
Proceeds from Disposition of Capital Assets	25,696	(0)	0	0	0	25,696
Inception of Capital Lease	0	6,259	0	0	0	6,259
Transfers Out	(575,470)	0	0	0	0	(575,470)
Advances In	27,003	(27,003)	0	0	0	0
Advances Out	(139,739)	139,739	0	0	0	0
Total Other Financing Sources (Uses)	<u>(123,151)</u>	<u>118,994</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,157)</u>
Net Change in Fund Balance	11,231	616,760	1,523	3,317	642	633,473
Fund Balance Beginning of Year	7,922,533	1,755,765	32,947	54,064	339,049	10,104,358
Prior Year Encumbrances Appropriated	923,101	(923,101)	0	0	0	0
Fund Balance End of Year	<u>\$ 8,856,865</u>	<u>\$ 1,449,424</u>	<u>\$ 34,470</u>	<u>\$ 57,381</u>	<u>\$ 339,691</u>	<u>\$ 10,737,831</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 – S28

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

S29 – 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)

	2015	Restated (1) 2014	2013	Restated (2) 2012
Governmental Activities				
Net Investment in Capital Assets	\$ 52,627,927	\$ 53,589,765	\$ 54,734,230	\$ 53,973,918
Restricted:				
Capital Projects	676,555	629,352	438,436	1,064,702
Debt Service	368,859	327,255	358,747	347,738
Other Purposes	4,223,911	4,262,769	4,423,095	5,149,984
Unrestricted	(12,489,178)	(13,423,383)	12,450,455	12,285,690
Total Governmental Activities Net Position	\$ 45,408,074	\$ 45,385,758	\$ 72,404,963	\$ 72,822,032
Business Type - Activities				
Net Investment in Capital Assets	\$ 37,464,541	\$ 33,632,832	\$ 33,741,830	\$ 35,854,478
Unrestricted	16,467,027	18,903,247	18,760,654	15,379,956
Total Business-Type Activities Net Position	\$ 53,931,568	\$ 52,536,079	\$ 52,502,484	\$ 51,234,434
Primary Government				
Net Investment in Capital Assets	\$ 90,092,468	\$ 87,222,597	\$ 88,476,060	\$ 89,828,396
Restricted	5,269,325	5,219,376	5,220,278	6,562,424
Unrestricted	3,977,849	5,479,864	31,211,109	27,665,646
Total Primary Government Net Position	\$ 99,339,642	\$ 97,921,837	\$ 124,907,447	\$ 124,056,466

(1) Fiscal year 2014 was restated for the implementation of GASB Statement No. 68 within the fiscal year 2015 financial statement.

(2) 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.

(3) Fiscal year 2008 financial statement was restated for the addition of sinking fund assets whereas all sinking fund requirements had been fully satisfied in prior years.

(4) Fiscal year 2006 was restated for the additon of infrastructure assets per the implementation of GASB Statement No. 34.

2011	2010	2009	Restated (3) 2008	2007	Restated (4) 2006
\$ 56,821,196	\$ 49,676,862	\$ 43,055,899	\$ 40,891,497	\$ 39,603,772	\$ 35,417,638
194,001	1,406,929	527,038	142,829	141,675	60,439
593,543	761,623	1,348,083	18,812	420,483	403,679
5,023,634	5,975,922	5,921,551	7,650,362	7,507,534	7,067,855
8,768,927	7,634,539	7,511,762	7,373,868	5,515,857	5,085,430
<u>\$ 71,401,301</u>	<u>\$ 65,455,875</u>	<u>\$ 58,364,333</u>	<u>\$ 56,077,368</u>	<u>\$ 53,189,321</u>	<u>\$ 48,035,041</u>
\$ 38,714,090	\$ 32,171,497	\$ 20,390,890	\$ 44,045,884	\$ 39,670,190	\$ 33,900,566
16,839,523	16,969,710	24,579,657	2,799,907	7,401,144	11,550,632
<u>\$ 55,553,613</u>	<u>\$ 49,141,207</u>	<u>\$ 44,970,547</u>	<u>\$ 46,845,791</u>	<u>\$ 47,071,334</u>	<u>\$ 45,451,198</u>
\$ 95,535,286	\$ 81,848,359	\$ 63,446,789	\$ 84,937,381	\$ 79,273,962	\$ 69,318,204
5,811,178	8,144,474	7,796,672	7,812,003	8,069,692	7,531,973
25,608,450	24,604,249	32,091,419	10,173,775	12,917,001	16,636,062
<u>\$ 126,954,914</u>	<u>\$ 114,597,082</u>	<u>\$ 103,334,880</u>	<u>\$ 102,923,159</u>	<u>\$ 100,260,655</u>	<u>\$ 93,486,239</u>

City of Lima
Allen County, Ohio

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

	2015	2014	2013	Restated 2012	2011	2010	2009	2008	2007	Restated 2006
Program Revenues										
Governmental Activities:										
Charges for Services:										
Security of Persons and Property:	\$ 745,871	\$ 705,820	\$ 547,876	\$ 625,269	\$ 462,502	\$ 569,575	\$ 306,309	\$ 360,471	\$ 375,537	\$ 364,302
Leisure Time Activities	50,668	46,248	50,917	52,673	50,973	60,801	59,672	60,284	96,908	97,625
Community Environment	348,194	440,038	449,415	362,979	416,275	341,993	358,286	183,819	192,500	240,462
Transportation	475,745	423,150	406,601	491,280	535,746	426,972	363,584	175,083	236,018	318,544
General Government	9,700,479	9,341,096	8,449,990	8,198,546	7,848,599	7,383,785	6,979,061	7,164,471	6,098,398	5,189,909
Interest and Fiscal Charges	0	0	0	0	0	0	0	0	0	0
Subtotal - Charges for Services	<u>11,320,957</u>	<u>10,956,352</u>	<u>9,904,799</u>	<u>9,730,747</u>	<u>9,314,095</u>	<u>8,783,126</u>	<u>8,066,912</u>	<u>7,944,128</u>	<u>6,999,361</u>	<u>6,210,842</u>
Operating Grants, Contributions and Interest										
Security of Persons and Property:	664,149	290,047	872,078	567,853	568,165	196,712	704,926	119,593	285,000	558,037
Leisure Time Activities	207,496	79,398	2,272	24,632	50,000	30,120	0	0	0	37,906
Community Environment	944,494	1,513,166	1,498,469	2,044,829	2,122,137	3,608,859	2,579,811	2,121,323	2,089,610	2,381,986
Transportation	1,897,682	1,377,507	1,430,384	1,678,443	1,297,524	103,606	261,940	0	16,000	97,460
General Government	0	0	30	16,533	8,927	187,535	9,903	0	0	40,000
Interest and Fiscal Charges	0	0	0	0	0	0	0	0	0	0
Subtotal - Operating Grants, Contributions and Interest	<u>3,713,821</u>	<u>3,260,118</u>	<u>3,803,233</u>	<u>4,332,290</u>	<u>4,046,753</u>	<u>4,126,832</u>	<u>3,556,580</u>	<u>2,240,916</u>	<u>2,390,610</u>	<u>3,115,389</u>
Capital Grants and Contributions:										
Security of Persons and Property:	0	0	0	0	75,000	55,000	55,000	19,836	4,477	0
Leisure Time Activities	99,000	0	0	0	0	49,500	64,500	42,243	0	3,284
Community Environment	4,519	2,297	3,074	6,830	798	900,208	545,032	716,805	1,100,693	0
Transportation	3,334,909	2,993,957	2,116,440	3,219,006	7,009,810	9,763,403	2,950,050	1,819,241	3,873,807	1,623,039
General Government	94,371	40,497	0	0	0	0	0	0	1,021,219	0
Subtotal - Capital Grants and Contributions	<u>3,532,799</u>	<u>3,036,751</u>	<u>2,119,514</u>	<u>3,225,836</u>	<u>7,085,608</u>	<u>10,768,111</u>	<u>3,614,582</u>	<u>2,598,125</u>	<u>6,000,196</u>	<u>1,626,323</u>
Total Governmental Activities Program Revenues	<u>18,567,577</u>	<u>17,253,221</u>	<u>15,827,546</u>	<u>17,288,873</u>	<u>20,446,456</u>	<u>23,678,069</u>	<u>15,238,074</u>	<u>12,783,169</u>	<u>15,390,167</u>	<u>10,952,554</u>
Business-Type Activities:										
Charges for Services:										
Water	14,822,149	14,666,486	12,539,170	12,283,502	11,093,380	10,347,062	9,634,695	9,365,747	9,489,618	9,025,149
Sewer	11,465,159	12,076,059	10,790,172	10,144,675	9,882,568	8,973,291	8,605,800	8,496,669	7,825,371	8,019,529
Refuse	2,850,040	2,964,121	2,891,801	2,980,027	2,757,241	2,889,606	2,464,432	2,441,942	2,448,958	2,502,572
Storm Water	2,267,624	2,358,212	2,371,200	2,365,696	2,344,726	2,237,087	0	0	0	0
Subtotal - Charges for Services	<u>31,404,972</u>	<u>32,064,878</u>	<u>28,592,343</u>	<u>27,773,900</u>	<u>26,077,915</u>	<u>24,447,046</u>	<u>20,704,927</u>	<u>20,304,358</u>	<u>19,763,947</u>	<u>19,547,250</u>
Operating Grants, Contributions and Interest										
Water	0	0	90,230	0	0	0	0	0	0	0
Sewer	0	0	0	0	0	0	0	0	0	0
Refuse	0	0	0	0	0	0	0	0	0	0
Storm Water	0	0	0	0	0	0	0	0	0	0
Subtotal - Operating Grants, Contributions and Interest	<u>0</u>	<u>0</u>	<u>90,230</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Grants and Contributions										
Water	34,037	46,100	35,371	47,708	37,437	45,091	30,413	326,741	66,592	93,564
Sewer	186	190	0	0	0	0	0	191,293	0	0
Refuse	0	0	0	0	0	0	0	0	0	0
Storm Water	0	0	0	0	0	592,633	0	0	0	0
Subtotal - Capital Grants and Contributions	<u>34,223</u>	<u>46,290</u>	<u>35,371</u>	<u>47,708</u>	<u>37,437</u>	<u>637,724</u>	<u>30,413</u>	<u>518,034</u>	<u>66,592</u>	<u>93,564</u>
Total Business-Type Activities Program Revenues	<u>31,439,195</u>	<u>32,111,168</u>	<u>28,717,944</u>	<u>27,821,608</u>	<u>26,115,352</u>	<u>25,084,770</u>	<u>20,735,340</u>	<u>20,822,392</u>	<u>19,830,539</u>	<u>19,640,814</u>
Total Primary Government Program Revenues	<u>\$ 50,006,772</u>	<u>\$ 49,364,389</u>	<u>\$ 44,545,490</u>	<u>\$ 45,110,481</u>	<u>\$ 46,561,808</u>	<u>\$ 48,762,839</u>	<u>\$ 35,973,414</u>	<u>\$ 33,605,561</u>	<u>\$ 35,220,706</u>	<u>\$ 30,593,368</u>

(continued)

City of Lima
Allen County, Ohio

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

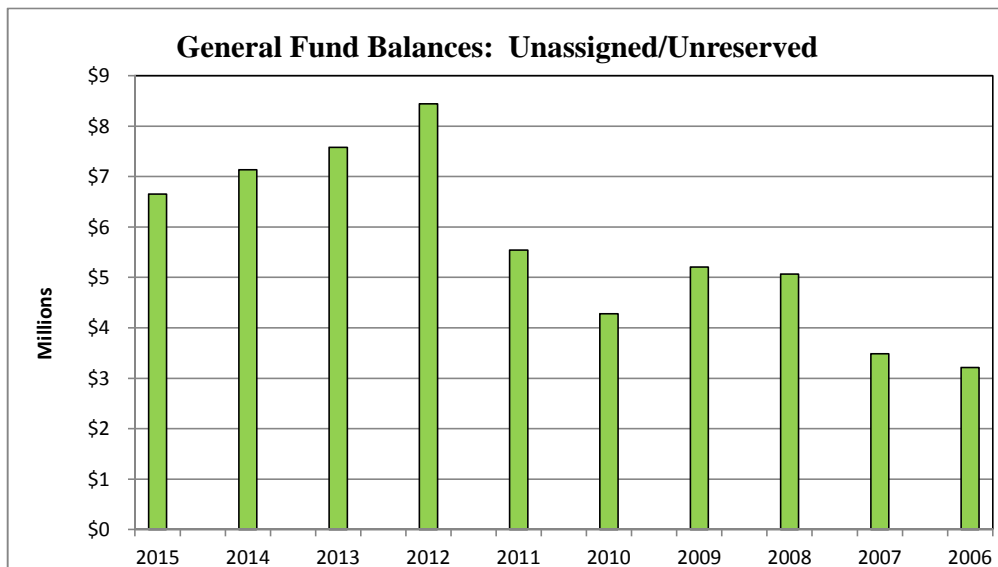
	2015	2014	2013	Restated 2012	2011	Restated 2010	2009	2008	2007	2006
Expenses										
Governmental Activities:										
Security of Persons and Property:	\$ 18,511,963	\$ 17,137,714	\$ 16,700,344	\$ 15,639,553	\$ 16,553,253	\$ 15,742,649	\$ 15,878,806	\$ 16,217,669	\$ 15,475,457	\$ 15,609,906
Leisure Time Activities	1,568,227	1,302,089	1,207,812	1,054,416	1,110,824	1,061,948	1,014,916	1,231,283	1,162,245	1,158,163
Community Environment	2,834,788	2,690,726	3,597,825	3,482,018	3,888,424	4,529,530	3,871,079	3,331,755	3,042,188	3,400,374
Transportation	6,403,662	6,159,891	5,869,074	5,821,889	4,314,809	6,015,443	5,412,474	5,460,764	4,691,638	4,205,912
General Government	9,156,702	9,251,593	8,495,961	8,175,052	8,220,143	8,555,199	8,107,361	7,990,138	9,131,888	7,584,376
Interest and Fiscal Charges	163,865	150,570	128,601	134,208	148,448	97,438	108,658	109,812	128,003	132,399
<i>Total Governmental Activities Expenses</i>	<u>38,639,207</u>	<u>36,692,583</u>	<u>35,999,617</u>	<u>34,307,136</u>	<u>34,235,901</u>	<u>36,002,207</u>	<u>34,393,294</u>	<u>34,341,421</u>	<u>33,631,419</u>	<u>32,091,130</u>
Business-Type Activities										
Water	14,902,799	13,867,145	13,435,633	21,164,173	8,939,535	9,595,208	11,314,396	9,466,922	8,735,236	9,548,861
Sewer	11,482,755	10,262,642	9,897,324	9,097,973	7,787,811	9,356,479	8,795,133	7,841,434	7,545,247	8,183,453
Refuse	2,713,587	2,555,500	2,743,991	2,775,197	2,747,615	2,597,847	2,483,554	2,869,343	2,089,167	2,337,588
Storm Water	1,576,872	1,507,012	1,494,399	1,373,998	1,007,402	627,021	0	0	0	0
<i>Total Business-Type Activities Expenses</i>	<u>30,676,013</u>	<u>28,192,299</u>	<u>27,571,347</u>	<u>34,411,341</u>	<u>20,482,363</u>	<u>22,176,555</u>	<u>22,593,083</u>	<u>20,177,699</u>	<u>18,369,650</u>	<u>20,069,902</u>
<i>Total Primary Government Program Expenses</i>	<u>69,315,220</u>	<u>64,884,882</u>	<u>63,570,964</u>	<u>68,718,477</u>	<u>54,718,264</u>	<u>58,178,762</u>	<u>56,986,377</u>	<u>54,519,120</u>	<u>52,001,069</u>	<u>52,161,032</u>
Net (Expense)/Revenue										
Governmental Activities	(20,071,630)	(19,439,362)	(20,172,071)	(17,018,263)	(13,789,445)	(12,324,138)	(19,155,220)	(21,558,252)	(18,241,252)	(21,138,576)
Business-Type Activities	763,182	3,918,869	1,146,597	(6,589,733)	5,632,989	2,908,215	(1,857,743)	644,693	1,460,889	(429,088)
<i>Total Primary Government Net Expense</i>	<u>(19,308,448)</u>	<u>(15,520,493)</u>	<u>(19,025,474)</u>	<u>(23,607,996)</u>	<u>(8,156,456)</u>	<u>(9,415,923)</u>	<u>(21,012,963)</u>	<u>(20,913,559)</u>	<u>(16,780,363)</u>	<u>(21,567,664)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities										
Property Taxes Levied For:										
General Purposes	\$ 1,137,684	\$ 1,079,483	\$ 1,192,163	\$ 1,148,105	\$ 1,253,445	\$ 1,182,230	\$ 1,599,617	\$ 1,317,502	\$ 1,528,122	\$ 1,332,954
Income Taxes levied for:										
General Purposes	17,544,370	16,799,451	15,915,796	15,770,639	15,201,098	15,003,484	14,938,589	15,421,494	15,745,829	15,332,171
Other Local Taxes	242,322	242,020	198,947	181,827	179,510	151,253	104,775	133,697	106,714	101,450
Intergovernmental Revenue, Unrestricted	1,182,210	1,095,138	1,969,254	1,687,911	2,803,517	4,103,727	3,994,327	5,587,915	4,299,920	4,687,857
Contributed Capital	0	0	0	(1,893,336)	(527,031)	0	0	0	0	0
Rebate on RZ and BAB Bonds	16,051	18,087	19,897	23,798	25,726	8,590	0	0	0	0
Gain (Loss) on Sale of Capital Assets	(47,591)	24,535	39,418	727,446	52,288	47,078	(38,410)	8,078	49,961	54,771
Investment Earnings	126,528	185,960	(55,596)	143,015	556,065	(116,390)	743,766	981,926	1,606,077	1,565,476
Miscellaneous	306,458	463,048	475,123	630,036	158,562	124,343	99,521	82,102	58,909	31,918
Transfers	(400,086)	(288,816)	0	19,553	31,691	(1,088,635)	0	0	0	0
<i>Total Governmental Activities</i>	<u>20,093,946</u>	<u>19,618,906</u>	<u>19,755,002</u>	<u>18,438,994</u>	<u>19,734,871</u>	<u>19,415,680</u>	<u>21,442,185</u>	<u>23,532,714</u>	<u>23,395,532</u>	<u>23,106,597</u>
Business-Type Activities										
Contributed Capital	0	0	0	1,893,336	527,031	0	0	0	0	0
Rebate on RZ and BAB Bonds	199,218	198,789	197,289	214,741	214,327	107,164	0	0	0	0
Gain (Loss) on Sale of Capital Assets	113	(15,376)	(147,348)	148,737	17,912	9,992	(17,501)	16,541	117,304	10,912
Investment Earnings	23,743	42,545	(5,634)	33,293	51,838	56,654	0	26,808	41,943	36,351
Miscellaneous	9,147	113,284	77,146	0	0	0	0	0	0	0
Transfers	400,086	288,816	0	(19,553)	(31,691)	1,088,635	0	0	0	0
<i>Total Business-Type Activities Expenses</i>	<u>632,307</u>	<u>628,058</u>	<u>121,453</u>	<u>2,270,554</u>	<u>779,417</u>	<u>1,262,445</u>	<u>(17,501)</u>	<u>43,349</u>	<u>159,247</u>	<u>47,263</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>20,726,253</u>	<u>20,246,964</u>	<u>19,876,455</u>	<u>20,709,548</u>	<u>20,514,288</u>	<u>20,678,125</u>	<u>21,424,684</u>	<u>23,576,063</u>	<u>23,554,779</u>	<u>23,153,860</u>
Change in Net Position										
Governmental Activities	22,316	179,544	(417,069)	1,420,731	5,945,426	7,091,542	2,286,965	1,974,462	5,154,280	1,968,021
Business-Type Activities	1,395,489	4,546,927	1,268,050	(4,319,179)	6,412,406	4,170,660	(1,875,244)	688,042	1,620,136	(381,825)
<i>Total Primary Government Change in Net Position</i>	<u>1,417,805</u>	<u>4,726,471</u>	<u>850,981</u>	<u>(2,898,448)</u>	<u>12,357,832</u>	<u>11,262,202</u>	<u>411,721</u>	<u>2,662,504</u>	<u>6,774,416</u>	<u>1,586,196</u>

City of Lima
Allen County, Ohio

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

	2015	2014	2013	2012
General Fund				
Nonspendable	\$ 583,715	\$ 485,360	\$ 335,178	\$ 483,693
Assigned	3,500,661	2,482,658	1,776,476	539,932
Unassigned	6,653,455	7,136,340	7,583,085	8,445,565
Reserved	0	0	0	0
Unreserved	0	0	0	0
Total General Fund	<u>10,737,831</u>	<u>10,104,358</u>	<u>9,694,739</u>	<u>9,469,190</u>
 Unassigned / Unreserved	 \$ 6,653,455	 \$ 7,136,340	 \$ 7,583,085	 \$ 8,445,565
 All Other Governmental Funds				
Nonspendable	128,312	67,290	10,277	19,077
Restricted	3,788,214	4,247,458	4,415,377	5,818,782
Committed	1,120,573	1,002,145	907,283	818,006
Assigned	455,177	464,242	419,483	409,553
Unassigned (Deficit)	(309,532)	(59,655)	(227,730)	(177,323)
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service funds	0	0	0	0
Capital Projects funds	0	0	0	0
Total All Other Governmental Funds	<u>5,182,744</u>	<u>5,721,480</u>	<u>5,524,690</u>	<u>6,888,095</u>
 Total Governmental Funds	 <u>\$ 15,920,575</u>	 <u>\$ 15,825,838</u>	 <u>\$ 15,219,429</u>	 <u>\$ 16,357,285</u>

(1) Restated for implementation of GASB Statement No. 54 in 2011. Fund balance classifications prior to 2010 have not been restated to conform to GASB Statement No. 54.



2011	Restated (1) 2010	2009	Restated 2008	2007	2006
\$ 300,747	\$ 286,052	\$ 0	\$ 0	\$ 0	\$ 0
409,547	511,635	0	0	0	0
5,542,813	4,277,063	0	0	0	0
0		373,084	222,038	366,104	388,971
0		5,207,150	5,069,554	3,487,434	3,210,176
<u>6,253,107</u>	<u>5,074,750</u>	<u>5,580,234</u>	<u>5,291,592</u>	<u>3,853,538</u>	<u>3,599,147</u>
\$ 5,542,813	\$ 4,277,063	\$ 5,207,150	\$ 5,069,554	\$ 3,487,434	\$ 3,210,176
9,777	20,987	0	0	0	0
5,226,640	7,425,551	0	0	0	0
893,710	402,056	0	0	0	0
651,067	1,128,966	0	0	0	0
(457,505)	(1,478,489)	0	0	0	0
0	0	3,709,203	2,648,256	2,610,682	2,236,195
0	0	2,345,024	3,924,360	4,998,559	4,644,199
0	0	1,091,571	1,348,083	420,483	403,679
0	0	205,034	(561,633)	(1,626,872)	216,650
<u>6,323,689</u>	<u>7,499,071</u>	<u>7,350,832</u>	<u>7,359,066</u>	<u>6,402,852</u>	<u>7,500,723</u>
\$ 12,576,796	\$ 12,573,821	\$ 12,931,066	\$ 12,650,658	\$ 10,256,390	\$ 11,099,870

City of Lima
Allen County, Ohio

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

	2015	2014	2013	2012
Revenues				
Property Taxes	\$ 1,100,285	\$ 1,117,935	\$ 1,121,030	\$ 1,110,806
Municipal Income Taxes	17,388,739	16,489,310	15,876,556	15,714,825
Other Local Taxes	228,322	242,020	198,947	181,827
Intergovernmental	7,857,561	7,733,093	8,300,702	9,478,598
Charges for Service	8,197,077	7,633,283	6,770,194	6,663,705
Fees, Licenses and Permits	797,528	828,058	818,639	831,922
Fines and Forfeitures	1,965,540	2,052,234	1,936,930	1,744,696
Special Assessments	60,147	69,281	79,979	69,336
Contributions and Donations	214,235	0	0	0
Investment Income	138,465	200,432	(35,583)	164,376
Miscellaneous	320,375	427,594	283,459	915,183
<i>Total Revenues</i>	<u>38,268,274</u>	<u>36,793,240</u>	<u>35,350,853</u>	<u>36,875,274</u>
Expenditures				
Current:				
Security of Persons and Property:	17,669,769	16,634,501	15,878,467	15,419,926
Leisure Time Activities	1,365,118	1,158,284	1,036,616	970,609
Community Environment	2,785,138	2,608,628	3,512,022	3,444,042
Transportation	4,383,030	4,345,424	3,012,073	4,440,344
General Government	8,849,674	8,800,884	8,210,973	7,791,582
Capital Outlay	3,669,863	4,180,747	4,301,719	3,269,011
Debt Service:				
Principal Retirement	2,486,591	444,000	440,500	1,013,646
Interest and Fiscal Charges	157,861	135,501	130,654	146,414
<i>Total Expenditures</i>	<u>41,367,044</u>	<u>38,307,969</u>	<u>36,523,024</u>	<u>36,495,574</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,098,770)</u>	<u>(1,514,729)</u>	<u>(1,172,171)</u>	<u>379,700</u>
Other Financing Sources (Uses)				
Rebates on RZ and BAB Bonds	16,051	18,087	19,897	23,798
Proceeds from Sale of Capital Assets	25,696	32,989	14,418	1,357,561
General Obligation Bonds Issued	0	0	0	1,985,000
Premium on General Obligation Debt	31,827	29,782	0	34,430
Proceeds of Bond Anticipation Notes	3,113,674	2,033,674	0	0
Inception of Capital Lease	6,259	6,606	0	0
Operating Transfers - In	813,542	659,310	87,897	61,410
Operating Transfers - Out	(813,542)	(659,310)	(87,897)	(61,410)
<i>Total Other Financing Sources (Uses)</i>	<u>3,193,507</u>	<u>2,121,138</u>	<u>34,315</u>	<u>3,400,789</u>
<i>Net Change in Fund Balances</i>	<u>\$ 94,737</u>	<u>\$ 606,409</u>	<u>\$ (1,137,856)</u>	<u>\$ 3,780,489</u>
Debt Service as a Percentage of Noncapital Expenditures	7.01%	1.70%	1.77%	3.49%

2011	Restated 2010	2009	Restated 2008	2007	2006
\$ 1,237,398	\$ 1,387,801	\$ 1,378,850	\$ 1,380,229	\$ 1,438,142	\$ 1,324,831
15,129,368	14,750,034	14,903,189	15,598,533	15,749,585	15,214,867
179,510	151,253	104,775	133,697	106,714	101,450
15,749,221	18,533,078	11,311,447	11,366,030	11,605,346	9,361,689
6,336,270	6,087,240	5,548,401	5,291,142	4,116,075	3,124,585
975,678	757,283	637,793	782,025	845,504	1,047,470
1,517,933	1,633,111	1,481,406	1,443,884	1,607,483	1,564,411
77,910	66,606	81,663	100,861	93,368	122,911
0	0	0	396,604	0	0
581,851	(88,059)	776,093	1,030,978	1,669,447	1,630,433
205,385	287,330	418,737	120,463	112,383	104,344
<u>41,990,524</u>	<u>43,565,677</u>	<u>36,642,354</u>	<u>37,644,446</u>	<u>37,344,047</u>	<u>33,596,991</u>
16,436,668	15,717,589	15,291,736	16,058,255	15,363,819	15,533,420
1,021,979	959,064	898,919	1,122,037	1,050,771	1,090,075
3,795,069	4,470,191	3,751,556	3,288,385	3,092,463	3,400,033
3,331,534	3,566,736	4,440,213	3,962,621	3,478,718	3,352,394
7,961,902	8,280,958	7,708,148	7,888,041	7,635,474	7,368,990
9,515,997	11,714,334	4,093,405	3,354,685	7,132,376	3,219,478
907,005	990,545	975,818	1,088,000	1,183,000	728,000
162,014	124,923	110,150	119,644	138,054	121,906
<u>43,132,168</u>	<u>45,824,340</u>	<u>37,269,945</u>	<u>36,881,668</u>	<u>39,074,675</u>	<u>34,814,296</u>
<u>(1,141,644)</u>	<u>(2,258,663)</u>	<u>(627,591)</u>	<u>762,778</u>	<u>(1,730,628)</u>	<u>(1,217,305)</u>
25,726	8,590	0	0	0	0
54,043	34,435	1,904	7,278	27,148	26,683
1,060,000	1,725,000	655,000	710,000	860,000	960,000
0	5,010	5,587	627	0	6,739
0	0	0	0	0	0
4,850	128,383	245,508	0	0	0
247,173	67,470	183,290	570,489	636,413	1,074,884
<u>(247,173)</u>	<u>(67,470)</u>	<u>(183,290)</u>	<u>(570,489)</u>	<u>(636,413)</u>	<u>(1,074,884)</u>
<u>1,144,619</u>	<u>1,901,418</u>	<u>907,999</u>	<u>717,905</u>	<u>887,148</u>	<u>993,422</u>
<u>\$ 2,975</u>	<u>\$ (357,245)</u>	<u>\$ 280,408</u>	<u>\$ 1,480,683</u>	<u>\$ (843,480)</u>	<u>\$ (223,883)</u>
3.18%	3.27%	3.27%	3.60%	4.14%	2.69%

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	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Unvoted Millage				
General	\$3.3000	\$3.3000	\$3.3000	\$3.3000
Fire Pension	0.3000	0.3000	0.3000	0.3000
Police Pension	0.3000	0.3000	0.3000	0.3000
Total Unvoted Millage	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>
Total Millage	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>
Overlapping Rates by Taxing District (1)				
Allen County	2.4000	2.4000	2.4000	2.4000
Lima City School District	50.0300	49.6670	49.5900	42.8500
Miscellaneous (a)	8.0500	7.0500	7.0500	7.0500
Total Overlapping Tax Rate	<u>\$64.3800</u>	<u>\$63.0170</u>	<u>\$62.9400</u>	<u>\$56.2000</u>
Effective Tax Rates (2)				
Residential/Agricultural Real	\$55.6482	\$54.2202	\$53.9603	\$45.6172
Commerical/Industrial, Public Utilit	\$56.1508	\$54.2153	\$53.7398	\$46.5435
Public Utility Personal	\$64.3760	\$63.0174	\$62.9430	\$56.2000

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, Tri-County Mental Health, Children's Services, Senior Citizens and the 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.

2011	2010	2009	2008	2007	2006
\$3.3000	\$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	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>	<u>\$3.9000</u>	<u>\$3.9000</u>
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
41.6200	41.5900	41.7700	41.5900	40.8700	43.2200
7.0500	7.0500	7.0500	7.0500	7.0500	7.0500
<u>\$54.9700</u>	<u>\$54.9400</u>	<u>\$55.1200</u>	<u>\$54.9400</u>	<u>\$54.2200</u>	<u>\$56.5700</u>
\$44.3753	\$43.9373	\$44.1871	\$44.0165	\$43.2938	\$45.8284
\$44.9452	\$44.2543	\$44.8481	\$44.6676	\$43.7817	\$46.2733
\$54.9700	\$54.9400	\$55.1200	\$54.9400	\$54.2200	\$56.5700

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)		Tangible Personal Property (3)		Total			Full Tax Rate	
	Assessed Value		Public Utility (2)	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		Ratio
	Residential/Agricultural	Commercial Industrial/PU										
2015	\$ 215,656,760	\$ 127,500,220	\$ 170,020	\$ 980,934,286	\$ 21,744,460	\$ 24,709,614	\$ 0	\$ 0	\$ 365,071,460	\$ 1,005,643,899	36.30%	3.90
2014	216,715,910	133,665,320	169,130	1,001,572,457	21,397,400	24,315,227	0	0	371,947,760	1,025,887,684	36.26	3.90
2013	217,406,890	135,778,200	160,900	1,009,559,971	19,521,070	22,183,034	0	0	372,867,060	1,031,743,006	36.14	3.90
2012	238,767,160	138,602,240	177,770	1,078,706,200	18,380,960	20,887,455	0	0	395,928,130	1,099,593,655	36.01	3.90
2011	239,555,470	138,308,340	162,520	1,080,075,229	17,610,480	20,011,909	0	0	395,636,810	1,100,087,138	35.96	3.90
2010	240,455,570	137,762,495	156,100	1,081,069,043	17,550,630	19,943,898	0	0	395,924,795	1,101,012,941	35.96	3.90
2009	241,687,650	128,888,720	0	1,058,789,629	16,628,360	18,895,864	0	0	387,204,730	1,077,685,492	35.93	3.90
2008	241,431,010	127,404,540	132,920	1,054,195,629	16,173,920	18,379,455	7,145,620	28,582,480	392,288,010	1,101,157,563	35.63	3.90
2007	241,726,280	125,334,070	130,470	1,049,116,629	21,174,040	24,061,409	24,242,724	96,970,896	412,607,584	1,170,148,934	35.26	3.90
2006	223,812,610	116,593,900	182,790	973,112,286	19,857,320	22,565,136	38,654,835	154,619,340	399,101,455	1,150,296,762	34.70	3.90

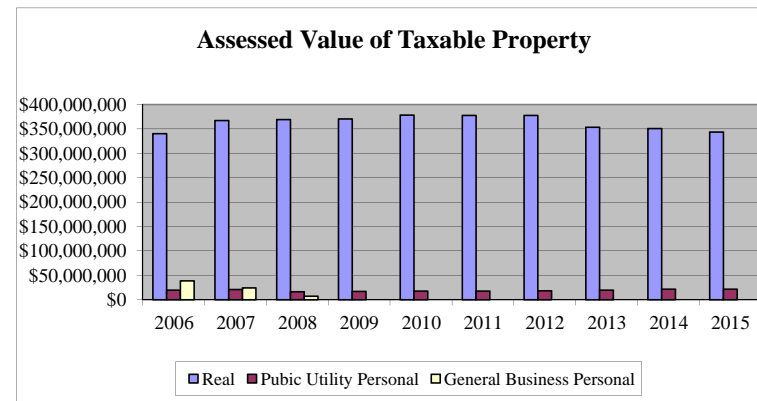
Sources: Allen County Auditor
Ohio Municipal Advisory Council

(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 preceeding 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 assessvalues determined as of December 31, Of the second preceeding year.

(3) The rate at which tangible personal property used in business is assessed for purposes of ad valorem property taxation decreased one percent each year from 35% in 1983 until it reached 25% in 1993. The rate decreased by 6.25% to 18.75% in 2006 and by an additional 6.25% to 12.5% in 2007. The rate continued to decrease by 6.25% in 2008 and reached 0 in 2009.

Beginning in 2007, House Bill 66 switched telephone companies from public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected from general business taxpayers since 2009 or telephone companies since 2010.



City of Lima
Allen County, Ohio

Property Tax Levies And Collections
Last Ten Years

Tax Year	Collection Year	Total Tax Levy	Current Tax Collections (1)	Percentage Current Tax Collections To Total Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections To Tax Levy	Accumulated Outstanding Delinquent Taxes	Percentage Delinquent Taxes to Total Tax Levy
2014	2015	\$1,570,891	\$1,166,873	74.28	\$81,173	\$1,248,047	79.45%	\$352,597	22.45
2013	2014	\$1,627,937	1,180,972	72.54	70,851	1,251,823	76.90	359,454	22.08
2012	2013	\$1,617,259	1,184,633	73.25	64,585	1,249,218	77.24	356,454	22.04
2011	2012	\$1,703,148	1,182,281	69.42	73,944	1,256,226	73.76	367,210	21.56
2010	2011	\$1,699,359	1,242,205	73.10	80,925	1,323,131	77.86	359,721	21.17
2009	2010	\$1,853,320	1,271,743	68.62	94,984	1,366,727	73.74	478,334	25.81
2008	2009	\$1,819,810	1,268,327	69.70	89,756	1,358,083	74.63	471,839	25.93
2007	2008	\$1,663,793	1,309,468	78.70	93,527	1,402,995	84.33	309,389	18.60

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.

Note: Information for collection years prior to 2008 were unavailable.

City of Lima
Allen County, Ohio

Principal Property Taxpayers
Current Year and Seven Years Ago

Taxpayer	Rank	2015	
		Taxable Assessed Value (1)	Percentage of Total Assessed Value
Public Utilities			
Ohio Power Company	1	\$17,436,600	79.57%
Dominion East Ohio	2	2,922,890	13.34%
Total Top Two Public Utilities Taxpayers		<u>\$20,359,490</u>	<u>92.90%</u>
Total Assessed Value, Public Utilities		<u>\$21,914,480</u>	
Real Estate			
St. Rita's Medical Center	1	\$3,700,850	1.01%
Lima II Medical Properties	2	3,272,550	0.90%
Lima Memorial Hospital	3	2,459,060	0.67%
Gateway Jackson Inc.	4	2,441,080	0.67%
Fisher Investment Properties	5	2,051,900	0.56%
Lima IV Medical Properties	6	1,987,750	0.54%
WalMart Stores Attn M/S 0555	7	1,810,810	0.50%
Pedcor Investments	8	1,790,460	0.49%
Accubuilt	9	1,552,810	0.43%
3RM Findlay LLC	10	1,470,850	0.40%
Total, Top Ten Principal Real Property Taxpayers		<u>\$22,538,120</u>	<u>6.17%</u>
Total Assessed Value, Real Estate		<u>\$365,071,460</u>	

Source: Allen County Auditor

- (1) The amounts presented represent the assessed values upon which 2015 and 2008 collections were based. The significant reduction of the assessed value for St. Rita's Medical Center is due to obtaining exempt status for certain property.
- (2) Detail information for collection years prior to 2008 were unavailable.

Taxpayer	Rank	2008 (2)	
		Taxable Assessed Value (1)	Percentage of Total Assessed Value
Public Utilities			
Ohio Power Company	1	\$13,864,570	85.02%
Dominion East Ohio	2	1,810,160	11.10%
Total Top Two Public Utilities Taxpayers		\$15,674,730	96.12%
Total Assessed Value, Public Utilities		\$16,306,840	
Real Estate			
St. Rita's Medical Center	1	27,558,880	7.47%
Gateway Jackson Inc.	2	3,485,910	0.95%
Lima Memorial Hospital	3	2,972,310	0.81%
Pedcor Investments	4	2,511,460	0.68%
Fisher Investment Properties	5	2,064,710	0.56%
Fed Two Inc.	6	1,680,320	0.46%
J & T Real Estate LLC	7	1,302,390	0.35%
Longspur Inc.	8	1,247,160	0.34%
S G Partners Ltd	9	1,208,200	0.33%
The Vineyards of Lima Ltd	10	1,183,880	0.32%
Total Top Ten Real Estate Taxpayers		\$45,215,220	12.26%
Total Assessed Value, Real Estate		\$368,835,550	
Tangible Personal Property			
United Telephone Company of Ohio	1	1,962,250	27.46%
Accubuilt Inc FDB Superior Coaches	2	792,660	11.09%
Trinity Industries Inc.	3	554,320	7.76%
Perry Corporation	4	516,960	7.23%
Valero Marketing & Supply Company	5	510,200	7.14%
Total Top Five Tangible Personal Property Taxpayers		\$4,336,390	60.69%
Total Assessed Value, Tangible Personal Property		\$7,145,620	

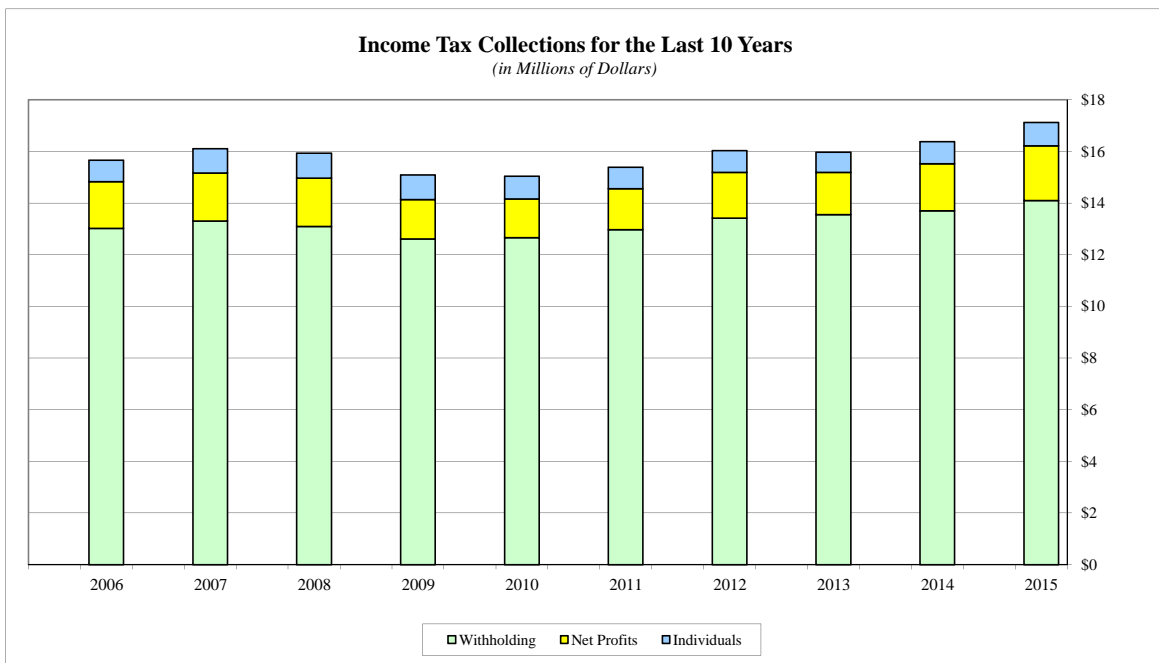
City of Lima
Allen County, Ohio

*Income Tax Revenue Base and Collections, Net of Refunds
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
2015	1.5	\$ 17,110,608	\$ 14,098,687	82.40%	\$ 2,114,553	12.36%	\$ 897,368	5.24%
2014	1.5	16,373,467	13,694,774	83.64%	1,817,265	11.10%	861,428	5.26%
2013	1.5	15,968,768	13,546,026	84.83%	1,640,715	10.27%	782,027	4.90%
2012	1.5	16,026,718	13,413,804	83.70%	1,772,210	11.06%	840,705	5.25%
2011	1.5	15,381,825	12,959,864	84.25%	1,592,800	10.36%	829,160	5.39%
2010	1.5	15,029,769	12,658,278	84.22%	1,495,162	9.95%	876,329	5.83%
2009	1.5	15,087,362	12,602,096	83.53%	1,533,805	10.17%	951,461	6.31%
2008	1.5	15,931,034	13,090,681	82.17%	1,863,974	11.70%	976,380	6.13%
2007	1.5	16,103,743	13,296,345	82.57%	1,855,711	11.52%	951,686	5.91%
2006	1.5	15,650,129	13,017,827	83.18%	1,801,351	11.51%	830,950	5.31%

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

<u>Range of Income Assessed</u>	2015		2006	
	<u>Number of Individual Accounts</u>	<u>Percent of Total Accounts</u>	<u>Number of Individual Accounts</u>	<u>Percent of Total Accounts</u>
\$500,000 and higher	11	0.21	10	0.15
\$499,999 - \$100,000	203	3.89	136	1.99
\$99,999 - \$75,000	211	4.05	208	3.05
\$74,999 - \$50,000	<u>544</u>	<u>10.43</u>	<u>703</u>	<u>10.30</u>
Total	969	18.58	1,057	15.49
All Others	<u>4,247</u>	<u>81.42</u>	<u>5,767</u>	<u>84.51</u>
Total	<u><u>5,216</u></u>	<u><u>100.00</u></u>	<u><u>6,824</u></u>	<u><u>100.00</u></u>

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.

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>2015</u>		<u>2006</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	0.20	3	0.14
\$499,999 - \$100,000	10	0.49	12	0.56
\$99,999 - \$75,000	9	0.44	3	0.14
\$74,999 - \$50,000	16	1	15	0.70
Total	39	1.92	33	1.53
All Others	1,988	98.08	2,119	98.47
Total	<u>2,027</u>	<u>100.00</u>	<u>2,152</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, 2015*

Jurisdiction	Governmental Activities Debt Outstanding (2)	Percentage Applicable to City (1)	Amount Applicable to City
Direct:			
City of Lima	\$5,621,142	100.0%	\$5,621,142
Overlapping			
Allen County	4,954,800	18.5%	917,629
Lima City School District	19,903,034	98.1%	19,520,896
Bath Local School District	24,234,995	0.1%	33,929
Elida Local School District	31,219,969	12.5%	3,886,886
Perry Local School District	10,759,734	14.9%	1,607,504
Shawnee Local School District	338,411	3.8%	12,995
Apollo Career Center	29,855,000	3.5%	1,053,882
<i>Total Overlapping Debt</i>	121,265,943		26,116,092
Total	\$126,887,085		\$31,737,234

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 2015.
- (2) Includes all governmental activities long-term debt obligations including general obligation bonds, notes payable, capital leases payable, and the City's judgment payable.

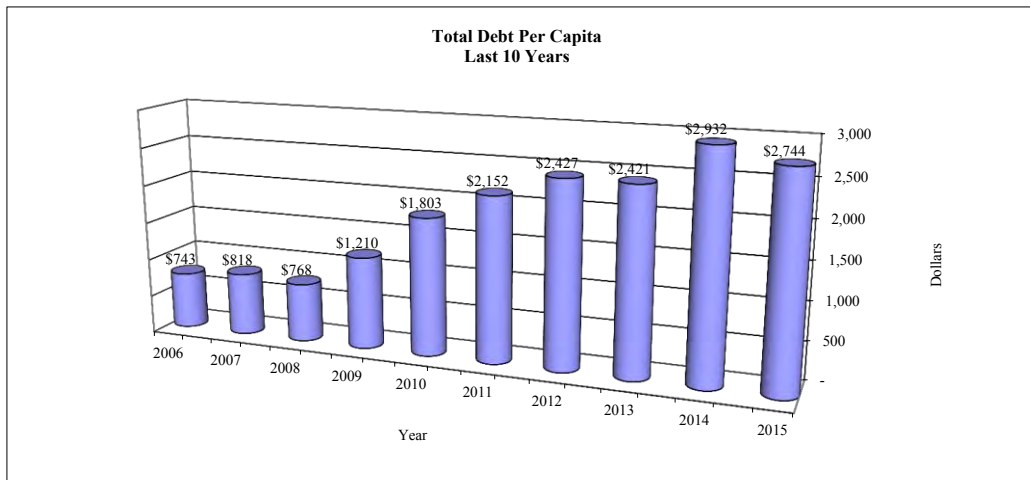
City of Lima
Allen County, Ohio

*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

Year	Governmental Activities					Business-		
	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Capital Leases	Judgment Payable	General Obligation Bonds	Revenue Bonds	Bresler Termination Agreement
2015	\$ 2,386,606	\$ 0	\$ 3,113,674	\$ 10,862	\$ 110,000	\$ 4,325,189	\$38,838,050	\$ 994,580
2014	2,843,916	0	2,033,674	7,554	110,000	4,654,309	40,465,283	1,136,662
2013	3,292,448	0	0	35,242	110,000	4,975,930	25,123,309	1,278,744
2012	3,737,433	0	0	116,430	110,000	4,962,807	26,425,445	1,420,826
2011	2,632,126	0	0	193,873	110,000	4,512,209	27,707,482	1,562,908
2010	1,805,701	0	605,010	262,528	110,000	5,791,612	28,964,554	1,704,990
2009	945,751	0	660,587	204,690	110,000	7,021,115	12,432,582	1,847,072
2008	1,170,801	0	714,367	0	110,000	8,219,393	0	1,989,154
2007	1,380,851	18,000	862,727	0	110,000	9,390,007	0	2,131,236
2006	1,585,901	36,000	966,739	0	161,299	10,526,221	0	2,273,318

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
\$55,445,346	\$ 1,181,326	\$ 0	\$ 106,405,633	\$ 591,800,544	17.98%	38,771	2,744
56,533,682	4,881,326	0	112,666,406	586,626,048	19.21%	38,432	2,932
57,958,570	0	4,580	92,778,823	585,145,780	15.86%	38,330	2,421
56,191,420	0	58,173	93,022,534	575,585,010	16.16%	38,334	2,427
46,429,317	0	109,315	83,257,230	589,100,925	14.13%	38,693	2,152
30,729,741	0	158,119	70,132,255	612,978,814	11.44%	38,902	1,803
9,443,524	15,620,482	204,691	48,490,494	556,404,442	8.71%	40,081	1,210
5,146,078	13,445,960	0	30,795,753	556,404,442	5.53%	40,081	768
5,463,606	13,443,427	0	32,799,854	556,404,442	5.89%	40,081	818
5,769,554	8,460,653	0	29,779,685	556,404,442	5.35%	40,081	743

City of Lima
Allen County, Ohio

Legal Debt Margin Information
Last Ten Years

	2015	2014	2013	2012
Total Assessed Property Value, as of 12/31	<u>\$365,071,460</u>	<u>\$371,947,760</u>	<u>\$372,867,060</u>	<u>\$395,928,130</u>
Overall Legal Debt Limit (10 ½ % of Assessed Valuation)	<u>38,332,503</u>	<u>39,054,515</u>	<u>39,151,041</u>	<u>41,572,454</u>
Debt Outstanding:				
General Obligation Bonds	\$2,367,000	\$2,819,500	\$3,263,500	\$3,704,000
Bond Anticipation Notes	3,695,000	2,615,000	0	0
Water/Sewer Revenue Bonds	38,180,000	39,800,000	25,195,000	26,495,000
Special Assessments (manuscript)	298,060	321,550	276,935	281,580
Wastewater/Sewer GO Bonds	4,290,000	8,315,000	4,935,000	5,245,000
Water GO Bonds	0	0	0	0
Water/Sewer Bond Anticipation Note	600,000	600,000	0	0
Total Gross Indebtedness	<u>49,430,060</u>	<u>54,471,050</u>	<u>33,670,435</u>	<u>35,725,580</u>
Less (Exemption Category):				
Water/Sewer Revenue Bonds	(38,180,000)	(39,800,000)	(25,195,000)	(26,495,000)
Special Assessments (manuscript)	(298,060)	(321,550)	(276,935)	(281,580)
Wastewater/Sewer GO Bonds	(4,290,000)	(8,315,000)	(4,935,000)	(5,245,000)
Water GO Bonds	0	0	0	0
Water/Sewer Bond Anticipation Note	(600,000)	(600,000)	0	0
General Obligation Bond Retirement Fund Balance	<u>(48,904)</u>	<u>18,716</u>	<u>(50,781)</u>	<u>(35,959)</u>
Total Net Debt Applicable to Debt Limit	<u>6,013,096</u>	<u>5,453,216</u>	<u>3,212,719</u>	<u>3,668,041</u>
Legal Debt Margin Within 10 ½ % Limitations	<u>\$32,319,407</u>	<u>\$33,601,299</u>	<u>\$35,938,322</u>	<u>\$37,904,413</u>
Legal Debt Margin as a Percentage of the Debt Limit	84.31%	86.04%	91.79%	91.18%
Unvoted Debt Limitation (5 ½ % of Assessed Valuation)	<u>\$20,078,930</u>	<u>\$20,457,127</u>	<u>\$20,507,688</u>	<u>\$21,776,047</u>
Total Gross Indebtedness	49,430,060	54,471,050	33,670,435	35,725,580
Less (Exemption Category):				
Water/Sewer Revenue Bonds	(38,180,000)	(39,800,000)	(25,195,000)	(26,495,000)
Special Assessments (manuscript)	(298,060)	(321,550)	(276,935)	(281,580)
Wastewater/Sewer GO Bonds	(4,290,000)	(8,315,000)	(4,935,000)	(5,245,000)
Water GO Bonds	0	0	0	0
Water/Sewer Bond Anticipation Note	(600,000)	(600,000)	0	0
General Obligation Bond Retirement Fund Balance	<u>(48,904)</u>	<u>18,716</u>	<u>(50,781)</u>	<u>(35,959)</u>
Net Debt Within 5 ½ % Limitations	<u>6,013,096</u>	<u>5,453,216</u>	<u>3,212,719</u>	<u>3,668,041</u>
Unvoted Legal Debt Margin Within 5 ½ % Limitations	<u>\$14,065,834</u>	<u>\$15,003,911</u>	<u>\$17,294,969</u>	<u>\$18,108,006</u>
Unvoted legal Debt Margin as a Percentage of the Unvoted Debt Limitation	70.05%	73.34%	84.33%	83.16%

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.

2011	2010	2009	2008	2007	2006
<u>\$395,636,810</u>	<u>\$395,924,795</u>	<u>\$387,204,730</u>	<u>\$392,288,010</u>	<u>\$412,607,584</u>	<u>\$399,101,455</u>
41,541,865	41,572,103	40,656,497	41,190,241	43,323,796	41,905,653
\$2,631,500	\$1,805,000	\$945,000	\$1,170,000	\$1,380,000	\$1,585,000
0	600,000	655,000	710,000	860,000	960,000
27,775,000	29,030,000	12,400,000	0	0	0
184,260	222,880	241,250	292,240	327,230	338,620
4,010,000	4,825,000	5,610,000	6,355,000	7,080,000	7,780,000
555,000	1,085,000	1,590,000	2,075,000	2,545,000	3,000,000
0	0	15,560,000	13,400,000	13,400,000	8,400,000
<u>35,155,760</u>	<u>37,567,880</u>	<u>37,001,250</u>	<u>24,002,240</u>	<u>25,592,230</u>	<u>22,063,620</u>
(27,775,000)	(29,030,000)	(12,400,000)	0	0	0
(184,260)	(222,880)	(241,250)	(292,240)	(327,230)	(338,620)
(4,010,000)	(4,825,000)	(5,610,000)	(6,355,000)	(7,080,000)	(7,780,000)
(555,000)	(1,085,000)	(1,590,000)	(2,075,000)	(2,545,000)	(3,000,000)
0	0	(15,560,000)	(13,400,000)	(13,400,000)	(8,400,000)
<u>(379,553)</u>	<u>(538,585)</u>	<u>(776,200)</u>	<u>(3,171)</u>	<u>0</u>	<u>0</u>
<u>2,251,947</u>	<u>1,866,415</u>	<u>823,800</u>	<u>1,876,829</u>	<u>2,240,000</u>	<u>2,545,000</u>
<u>\$39,289,918</u>	<u>\$39,705,688</u>	<u>\$39,832,697</u>	<u>\$39,313,412</u>	<u>\$41,083,796</u>	<u>\$39,360,653</u>
94.58%	95.51%	97.97%	95.44%	94.83%	93.93%
<u>\$21,760,025</u>	<u>\$21,775,864</u>	<u>\$21,296,260</u>	<u>\$21,575,841</u>	<u>\$22,693,417</u>	<u>\$21,950,580</u>
35,155,760	37,567,880	37,001,250	24,002,240	25,592,230	22,063,620
(27,775,000)	(29,030,000)	(12,400,000)	0	0	0
(184,260)	(222,880)	(241,250)	(292,240)	(327,230)	(338,620)
(4,010,000)	(4,825,000)	(5,610,000)	(6,355,000)	(7,080,000)	(7,780,000)
(555,000)	(1,085,000)	(1,590,000)	(2,075,000)	(2,545,000)	(3,000,000)
0	0	(15,560,000)	(13,400,000)	(13,400,000)	(8,400,000)
<u>(379,553)</u>	<u>(538,585)</u>	<u>(776,200)</u>	<u>(3,171)</u>	<u>0</u>	<u>0</u>
<u>2,251,947</u>	<u>1,866,415</u>	<u>823,800</u>	<u>1,876,829</u>	<u>2,240,000</u>	<u>2,545,000</u>
<u>\$19,508,078</u>	<u>\$19,909,449</u>	<u>\$20,472,460</u>	<u>\$19,699,012</u>	<u>\$20,453,417</u>	<u>\$19,405,580</u>
89.65%	91.43%	96.13%	91.30%	90.13%	88.41%

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 Actual Value of Taxable Property (2)	Gross Bonded Debt (3)	Debt Payable from Enterprise Revenues	Net Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value of Taxable Property	Net Bonded Debt Per Capital
2015	38,771	365,071,460	\$ 6,711,795	\$ 4,325,189	2,386,606	0.7%	\$61.56
2014	38,432	371,947,760	7,498,225	4,654,309	2,843,916	0.8%	\$74.00
2013	38,330	372,867,060	8,268,378	4,975,930	3,292,448	0.9%	\$85.90
2012	38,334	395,928,130	8,700,240	4,962,807	3,737,433	0.9%	\$97.50
2011	38,693	395,636,810	7,144,335	4,512,209	2,632,126	0.7%	\$68.03
2010	38,902	395,924,795	7,597,313	5,791,612	1,805,701	0.5%	\$46.42
2009	40,081	387,204,730	7,966,866	7,021,115	945,751	0.2%	\$23.60
2008	40,081	392,288,010	9,390,194	8,219,393	1,170,801	0.3%	\$29.21
2007	40,081	412,607,584	10,770,858	9,390,007	1,380,851	0.3%	\$34.45
2006	40,081	399,101,455	12,112,122	10,526,221	1,585,901	0.4%	\$39.57

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.

City of Lima
 Allen County, Ohio

*Pledged Revenue Coverage
 Water Revenue Bonds
 Last Six Years*

Year	Water Service Charges and Interest (1)	Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2015	\$14,869,299	\$9,965,908	\$4,903,391	\$390,000	\$192,268	8.42
2014	14,778,627	8,932,864	5,845,763	385,000	200,930	9.98
2013	12,699,784	8,287,174	4,412,610	375,000	208,430	7.56
2012	12,350,214	13,543,562	(1,193,348)	370,000	215,830	(2.04)
2011	11,160,820	7,471,855	3,688,965	365,000	223,130	6.27
2010	10,403,736	8,267,551	2,136,185	185,000	117,196	7.07

Note: The City's first issue of water improvements revenue bonds occurred in fiscal year 2010.

- (1) Services charges and interest do not include certain other financing sources such as gain on sale of capital assets, BAN premium or contributed capital.
- (2) Direct operating expenses do not include depreciation and amortization expense.

City of Lima
Allen County, Ohio

*Pledged Revenue Coverage
Sewer Revenue Bonds
Last Six Years*

Year	Sewer Service Charges and Interest (1)	Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2015	\$11,675,193	\$7,300,139	\$4,375,054	\$1,230,000	\$1,540,469	1.58
2014	12,318,671	6,575,957	5,742,714	945,000	933,445	3.06
2013	11,015,626	6,690,608	4,325,018	925,000	952,662	2.30
2012	10,373,706	5,521,437	4,852,269	910,000	961,758	2.59
2011	10,118,730	4,659,364	5,459,366	890,000	989,060	2.91
2010	9,125,526	6,737,617	2,387,909	625,000	607,493	1.94

Note: The City's first issue of water improvements revenue bonds occurred in fiscal year 2009. The City issued additional sewer improvement revenue bonds in 2010 and 2014.

- (1) Services charges and interest do not include certain other financing sources such as gain on sale of capital assets, BAN premium or contributed capital.
- (2) Direct operating expenses do not include depreciation and amortization expense.

City of Lima
Allen County, Ohio

Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (5)</u>	<u>Personal Income Per Capita (1)</u>	<u>Median Household Income (1)</u>	<u>School Enrollment (2)</u>	<u>Allen County Unemployment Rate (3)</u>	<u>Total Assessed Property Value (4)</u>
2015	38,771	\$ 591,800,544	\$ 15,264	\$ 34,913	3,894	6.1%	\$365,071,460
2014	38,432	586,626,048	15,264	28,900	3,940	5.0%	\$371,947,760
2013	38,330	585,145,780	15,266	28,050	3,779	7.9%	\$372,867,060
2012	38,334	575,585,010	15,015	27,493	3,754	7.9%	\$395,928,130
2011	38,693	589,100,925	15,225	28,641	3,992	9.6%	\$395,636,810
2010	38,902	612,978,814	15,757	30,525	4,166	10.8%	\$395,924,795
2009	40,081	556,404,442	13,882	29,756	4,322	11.0%	\$387,204,730
2008	40,081	556,404,442	13,882	27,067	4,514	7.3%	\$392,288,010
2007	40,081	556,404,442	13,882	27,067	4,750	6.3%	\$412,607,584
2006	40,081	556,404,442	13,882	27,067	5,071	6.0%	\$399,101,455

(1) Source: U. S. Census Bureau

(a) Years 2011 through 2015 - 2009-2013 American Community Survey 5-Year Estimates, 2014 Federal Census Estimate

(b) Years 2010 - Federal Census 2010, 2009-2013 American Community Survey 5-Year Estimates

(c) Years 2006 through 2009 - Federal Census 2000

(2) Source: Lima City School District audited financial statements

(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

December 31, 2015

<u>Employer</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
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>		

Source: Number of employees of each employer is obtained from the W2's from the City Tax Department. Number includes full- and part-time employees, residents and non-residents.

Note - Information for prior years is not available in the City's first year of CAFR reporting. This information will be expanded upon in future reports.

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City of Lima
Allen County, Ohio

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

	2015					2014				
	Full Time	Part		Total	Annual FTE's (1)	Full Time	Part		Total	Annual FTE's (1)
		Time	Seasonal				Time	Seasonal		
General Government										
Elected Officials	3.00	8.00		11.00	7.00	3.00	10.00		13.00	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	4.00			4.00	4.00	4.00			4.00	4.00
Law	10.00	2.00		12.00	11.00	9.00	1.00		10.00	9.50
Public Works Administration	3.00			3.00	3.00	2.00			2.00	2.00
Engineering	4.00		1.00	5.00	4.50	4.00			4.00	4.00
Human Resources	2.00			2.00	2.00	2.00			2.00	2.00
Civil Service		5.00		5.00	2.50		5.00		5.00	2.50
Tax	6.00			6.00	6.00	6.00			6.00	6.00
Judges	21.00	7.00		28.00	24.50	24.00	7.00		31.00	27.50
Municipal Court	16.00	1.00		17.00	16.50	17.00	1.00		18.00	17.50
Public Buildings/Service Department	1.00			1.00	1.00	1.00			1.00	1.00
Security of Persons and Property										
Police	92.00			92.00	92.00	81.00			81.00	81.00
Police - Dispatchers/Office/Other	16.00	4.00		20.00	18.00	19.00	3.00		22.00	20.50
Fire	74.00			74.00	74.00	72.00			72.00	72.00
Fire - Secretary - Other	1.00		1.00	2.00	1.50	2.00			2.00	2.00
Leisure Time Activities										
Parks Dept.	9.00		19.00	28.00	18.50	9.00		20.00	29.00	19.00
Recreation	1.00		18.00	19.00	10.00	1.00		18.00	19.00	10.00
Municipal Pool			15.00	15.00	7.50			12.00	12.00	6.00
Community Development										
Building / Zoning	6.00			6.00	6.00	6.00			6.00	6.00
General Community Development	9.00			9.00	9.00	9.00			9.00	9.00
Transportation										
Street Maintenance and Repair	23.00		5.00	28.00	25.50	25.00		3.00	28.00	26.50
Utility Services										
Utilities Administration	6.00			6.00	6.00	6.00			6.00	6.00
Data Services Group	6.00			6.00	6.00	6.00			6.00	6.00
Water	39.00		5.00	44.00	41.50	44.00		7.00	51.00	47.50
Sewer	34.00		5.00	39.00	36.50	34.00		3.00	37.00	35.50
Customer Service	13.00		1.00	14.00	13.50	14.00		2.00	16.00	15.00
Storm Water	12.00			12.00	12.00	13.00			13.00	13.00
Totals:	414.00	27.00	70.00	511.00	462.50	416.00	27.00	65.00	508.00	462.00

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.

2013					2012					2011				
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	12.00		15.00	9.00	2.00	10.00		12.00	7.00	2.00	10.00		12.00	7.00
1.00			1.00	1.00	1.00			1.00	1.00	1.00			1.00	1.00
2.00			2.00	2.00	2.00			2.00	2.00	3.00			3.00	3.00
3.00			3.00	3.00	4.00			4.00	4.00	4.00			4.00	4.00
8.00	1.00		9.00	8.50	9.00	2.00		11.00	10.00	9.00	5.00		14.00	11.50
6.00			6.00	6.00	5.00		1.00	6.00	5.50	5.00			5.00	5.00
3.00		1.00	4.00	3.50	4.00		1.00	5.00	4.50	5.00		1.00	6.00	5.50
2.00		1.00	3.00	2.50	2.00			2.00	2.00	2.00		1.00	3.00	2.50
	4.00		4.00	2.00	4.00			4.00	4.00		5.00		5.00	2.50
5.00			5.00	5.00	5.00			5.00	5.00	5.00			5.00	5.00
20.00	4.00		24.00	22.00	20.00	6.00		26.00	23.00	20.00	5.00		25.00	22.50
25.00	1.00		26.00	25.50	23.00	1.00		24.00	23.50	19.00	1.00		20.00	19.50
1.00			1.00	1.00	1.00			1.00	1.00	1.00			1.00	1.00
78.00			78.00	78.00	83.00			83.00	83.00	82.00			82.00	82.00
19.00	3.00		22.00	20.50	19.00	4.00		23.00	21.00	19.00	3.00		22.00	20.50
68.00			68.00	68.00	69.00			69.00	69.00	72.00			72.00	72.00
1.00			1.00	1.00	1.00		1.00	2.00	1.50	1.00		1.00	2.00	1.50
9.00		11.00	20.00	14.50	10.00		13.00	23.00	16.50	10.00		10.00	20.00	15.00
1.00		20.00	21.00	11.00	1.00		19.00	20.00	10.50	2.00		18.00	20.00	11.00
		11.00	11.00	5.50			12.00	12.00	6.00			10.00	10.00	5.00
5.00			5.00	5.00	5.00			5.00	5.00	5.00			5.00	5.00
11.00			11.00	11.00	9.00			9.00	9.00	9.00			9.00	9.00
32.00		4.00	36.00	34.00	26.00		5.00	31.00	28.50	26.00		5.00	31.00	28.50
6.00			6.00	6.00	6.00			6.00	6.00	6.00			6.00	6.00
6.00			6.00	6.00	4.00			4.00	4.00	5.00			5.00	5.00
31.00		3.00	34.00	32.50	36.00		8.00	44.00	40.00	43.00		5.00	48.00	45.50
24.00		2.00	26.00	25.00	26.00		1.00	27.00	26.50	26.00		5.00	31.00	28.50
9.00		1.00	10.00	9.50	8.00		1.00	9.00	8.50	8.00		1.00	9.00	8.50
15.00			15.00	15.00	15.00			15.00	15.00	11.00			11.00	11.00
394.00	25.00	54.00	473.00	433.50	400.00	23.00	62.00	485.00	442.50	401.00	29.00	57.00	487.00	444.00

(continued)

City of Lima
Allen County, Ohio

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

	2010	2009	2008	2007	2006
	<u>Annual FTE's (1)</u>	<u>Annual FTE's (1)</u>	<u>Annual FTE's (1)</u>	<u>Annual FTE's (1)</u>	<u>Annual FTE's (1)</u>
General Government					
Elected Officials	8.50	7.00	8.00	7.50	8.00
Council	1.00	1.00	1.00	1.00	1.00
Finance/Mayor	3.00	3.00	3.00	4.00	3.00
Auditor / Purchasing	4.00	4.00	4.00	4.00	4.00
Law/Pub Defender	12.50	12.50	14.50	12.00	13.50
Public Works Administration	3.00	3.00	2.50	2.00	2.00
Engineering	4.00	5.50	4.50	5.50	6.50
Human Resources	2.50	2.00	2.00	2.00	2.00
Civil Service	2.00	2.00	4.00	2.00	2.00
Tax	5.00	5.00	5.00	5.00	5.00
Judges	23.00	22.00	22.00	23.00	21.50
Municipal Court	21.50	19.00	21.00	19.50	19.00
Public Buildings/Service Department	1.00	1.00	1.00	1.00	1.00
Security of Persons and Property					
Police	83.00	82.00	86.00	82.00	86.00
Police - Dispatchers/Office/Other	18.50	20.50	23.00	23.50	27.50
Fire	67.00	67.00	66.00	67.00	68.00
Fire - Secretary - Other	1.00	1.00	1.00	1.00	2.00
Leisure Time Activities					
Parks Dept.	13.50	11.50	14.50	14.00	17.00
Recreation	10.50	10.50	13.00	10.00	9.50
Municipal Pool	7.50	7.50	6.00	6.00	7.50
Community Development					
Building / Zoning	5.00	5.00	6.00	6.00	5.00
General Community Development	10.50	12.00	12.00	14.00	14.50
Transportation					
Street Maintenance and Repair	27.00	31.00	29.50	30.00	42.00
Utility Services					
Utilities Administration	6.00	6.00	6.00	6.00	6.00
Data Services Group	5.00	5.00	5.00	6.00	6.00
Water	47.50	45.00	49.00	49.50	51.00
Sewer	27.50	29.50	28.00	31.00	32.50
Customer Service	9.50	9.50	9.00	9.00	11.50
Storm Water	10.00	12.00	12.00	12.00	-
Totals:	<u>440.00</u>	<u>442.00</u>	<u>458.50</u>	<u>455.50</u>	<u>474.50</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	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Government										
<i>Council and Clerk</i>										
Number of Ordinances Passed	275	304	252	286	265	278	311	237	258	288
Number of Resolutions Passed	8	16	12	19	20	17	29	13	17	6
<i>Auditor/Finance Department</i>										
Number of checks/ vouchers issued	8,679	8,187	7,974	7,964	8,473	9,028	8,815	8,659	8,714	8,648
Amount of checks written	\$ 53,804,556	\$ 47,622,182	\$ 45,283,572	\$ 44,756,183	\$ 45,962,878	\$ 54,368,555	\$ 43,330,503	\$ 44,219,444	\$ 46,278,961	\$ 42,611,984
Interest earnings for fiscal year (cash basis)	\$ 152,266	\$ 142,005	\$ 175,287	\$ 197,970	\$ 346,811	\$ 566,729	\$ 887,964	\$ 875,982	\$ 1,543,544	\$ 1,462,734
Agency Ratings - Standard & Poors (Water)	AA	AA	AA	AA	AA	AA	NA	NA	NA	NA
Agency Ratings - Standard & Poors (Sewer)	A+	A+	A+	A+	A+	A+	A+	NA	NA	NA
Agency Ratings - Moody's Financial Services (GO)	A1	A1	A1	A1	A1	A1	NA	NA	NA	NA
General Fund Cash Balances	\$ 8,856,871	\$ 8,845,640	\$ 8,770,603	\$ 8,166,750	\$ 4,753,332	\$ 3,331,807	\$ 3,509,179	\$ 3,977,557	\$ 3,217,453	\$ 3,008,568
<i>Human Resources Department</i>										
Net Aggregate Health Costs	\$ 5,901,364	\$ 5,687,168	\$ 5,280,821	\$ 5,032,026	\$ 5,397,730	\$ 5,210,350	\$ 4,746,464	\$ 5,121,631	\$ 5,181,890	\$ 5,263,628
Percentage Enrollment in Wellness Programs	33.5%	28.9%	26.7%	17.4%	21.9%	18.8%	15.7%	23.6%	26.9%	NA
Number of hires of Police Officers from certified lists	9	8	4	4	5	4	2	3	0	2
Number of hires of Fire/Medics from certified lists	4	6	0	0	6	0	1	3	0	0
<i>Income Tax Department</i>										
Active Income Tax Accounts										
Individual	4,944	5,567	5,336	4,824	4,789	4,878	5,141	5,090	NA	NA
Business	4,325	3,270	3,414	3,366	3,455	3,478	3,497	3,631	NA	NA
Withholding	1,493	1,549	1,515	1,624	1,671	1,664	2,053	2,046	NA	NA
Amount of Penalties and Interest Collected	\$ 149,527	\$ 142,314	\$ 122,998	\$ 189,496	\$ 143,781	\$ 131,793	\$ 120,256	\$ 143,333	\$ 122,649	\$ 97,203
Annual number of Corporate withholding forms processed	13,031	15,125	15,061	14,558	14,601	14,417	14,780	14,737	15,024	14,505
Annual number of balance due statements forms processed	2,774	2,435	1,135	1,429	1,767	1,882	2,365	2,869	3,104	2,922
Annual number of estimated payment forms processed	4,203	4,301	4,153	4,252	4,335	4,722	4,663	4,974	4,856	4,791
Annual number of reconciliations of withholdings processed	2,235	2,197	2,214	2,227	2,255	2,244	2,260	2,347	2,405	2,343
<i>Law Director</i>										
Claims administered through Claims Advisory Board	31	47	25	26	31	31	50	64	39	51
Dollar amount of contracts reviewed	\$ 4,604,776	\$ 5,265,922	NA	NA	NA	NA	NA	NA	NA	NA
Number of cases prosecuted	8,581	9,507	7,896	7,014	7,498	6,835	7,121	7,100	8,468	8,851
Total collections	\$ 276,897	\$ 23,504	\$ 35,739	\$ 10,208	\$ 26,474	\$ 33,547	\$ 14,971	NA	NA	NA
<i>Municipal Court</i>										
Number of Civil Cases	3297	4,024	3,823	4,529	5,494	5,023	5,215	5,747	4,876	5,499
Number of Criminal cases	3,372	4,024	4,004	3,611	3,297	3,544	3,821	3,455	4,110	3,996
Number of OVI cases	1,019	1,056	947	791	874	810	844	815	1,031	1,165
Number of other Traffic cases	13,115	13,835	12,631	9,070	10,275	10,657	9,072	10,015	12,284	13,369
Number of Arraignments	20,016	19,550	18,086	14,427	15,553	16,099	14,876	15,242	18,859	20,086
Number of persons placed on Probation	785	714	560	994	614	632	592	506	547	578
Number of Subpoenas issued	11,190	14,999	13,066	10,949	10,403	11,314	11,618	9,885	11,158	11,549

(continued)

City of Lima
Allen County, Ohio

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

Function/Program	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Building Department Indicators										
Residential Permits Issued	409	363	380	439	467	553	497	NA	NA	NA
Commercial Permits Issued	583	670	649	765	537	633	445	NA	NA	NA
Total Permits Issued	992	1,033	1,029	1,204	1,004	1,186	942			
Estimated Costs of Projects of Permit Customers										
Residential	\$ 2,686,757	\$ 2,299,729	\$ 1,630,305	\$ 3,224,810	\$ 2,333,127	\$ 1,753,290	\$ 1,805,490	NA	NA	NA
Commercial	64,976,012	76,971,526	54,638,474	67,984,488	141,109,779	36,247,424	85,537,481	NA	NA	NA
Total Estimated Cost	\$ 67,662,769	\$ 79,271,255	\$ 56,268,779	\$ 71,209,298	\$ 143,442,906	\$ 38,000,714	\$ 87,342,971			
Security of Persons & Property										
Police Department										
Employees of the Department										
Sworn	86	73	68	78	81	81	81	81	82	87
Civilian	20	19	16	19	18	19	21	21	22	23
Part-time	4	3	4	4	3	3	3	3	3	3
Total Employees of the Department	110	95	88	101	102	103	105	105	107	113
Total Calls for Services	45,336	42,509	43,571	45,116	43,281	41,112	41,172	39,847	43,021	43,422
UCR Part 1 Crimes (major offenses)										
Homicide	3	4	3	6	1	3	7	2	2	9
Rape	49	31	42	51	47	37	49	67	46	56
Robbery	82	69	78	101	95	88	142	157	109	109
Assault	136	233	243	308	256	208	257	272	195	205
Burglary	599	598	382	618	784	792	878	953	773	824
Larceny	1,463	1,212	1,255	1,382	1,356	1,328	1,482	1,812	1,681	1,588
Motor Vehicle Theft	88	79	95	80	118	102	159	194	179	151
Total UCR Part 1 Crimes	2,420	2,226	2,098	2,546	2,657	2,558	2,974	3,457	2,985	2,942
Part II Simple Assaults	936	1,009	1,190	1,313	1,281	1,365	1,244	1,371	903	** 547
Record Numbers										
Reports	9,538	7,226	7,086	7,295	7,003	7,538	8,244	7,605	6,806	2,210
Record Checks	9,477	8,062	8,496	7,867	7,442	9,005	8,561	8,672	7,654	3,061
Court Notices	6,685	9,262	8,693	8,089	8,060	7,569	6,551	6,352	8,521	3,882
Warrants/Summons	1,876	2,307	2,707	2,491	2,951	2,430	2,336	2,365	2,744	1,306
Audio/Video	2,822	2,692	2,504	1,547	900	NA	NA	NA	NA	NA
Total Records	30,398	29,549	29,486	27,289	26,356	26,542	25,692	24,994	25,725	10,459
Fire Department										
EMS Operations										
EMS Responses	3,733	3,559	3,117	2,882	2,771	2,636	1,946	1,708	993	928
EMS Billing Collections	\$ 496,103	\$ 525,671	\$ 367,949	\$ 401,660	\$ 282,765	\$ 197,452	\$ 0	\$ 0	\$ 0	\$ 0
Fire Operations										
Fire Responses	219	233	226	240	258	328	285	334	336	208
Hazardous Condition Responses	229	210	211	220	274	245	263	372	283	276
Service Calls	332	404	295	293	243	225	239	261	242	201
Number of Personnel	72	68	69	71	70	70	67	65	64	68
Prevention Services										
Fire Safety Inspections	187	193	185	206	169	218	256	238	247	234
Safety City Participants	1,999	2,200	4,500	4,513	4,652	4,517	4,717	4,870	4,600	4,562
Students Given Fire & Safety Education	3,349	2,408	2,410	2,462	2,498	2,554	2,708	2,703	2,950	2,831

(continued)

City of Lima
Allen County, Ohio

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

Function/Program	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Fire Department (continued)										
Arson Investigation										
Incendiary Fires	24	32	25	22	33	30	NA	34	NA	26
Accidental Fires	25	23	25	26	28	29	NA	26	NA	12
Undetermined Fires	11	7	7	10	4	10	NA	0	NA	5
Juvenile	4	4	4	2	4	5	NA	6	NA	3
Total Arson Investigations	64	66	61	60	69	74	59	66	50	46
Leisure Time Activities										
Parks and Recreation										
Recreation Swimming pool attendance	5,415	4,096	4,419	5,908	5,302	6,363	5,139	6,295	7,822	7,719
Recreation Mens & Womens Leagues Participation	5,984	5,640	5,820	5,160	3,564	6,648	8,484	7,656	7,764	12,192
Playground Participation	2,787	3,171	3,171	3,743	3,747	4,237	4,032	6,237	5,796	4,933
Shelter House Reservations	225	260	248	253	494	488	567	237	272	216
Youth Leagues Participation	5,089	5,160	4,812	4,548	5,904	3,144	3,012	8,268	10,788	10,536
Community Environment ***										
Housing Counseling/Training	25	105	105	105	110	NA	NA	NA	NA	NA
Costs Associated with Housing Counseling/Training	\$ 31,028	\$ 32,566	\$ 33,955	\$ 37,990	\$ 89,648	NA	NA	NA	NA	NA
Street/Sidewalk Improvement Projects	48	49	45	59	72	NA	NA	NA	NA	NA
Costs Associated with Street/Sidewalk Improvement Projects	\$ 268,616	\$ 212,084	\$ 231,938	\$ 462,969	\$ 422,744	NA	NA	NA	NA	NA
Clearance and Demolition of Structures	19	8	5	2	5	NA	NA	NA	NA	NA
Costs Associated with Clearance & Demolitions	\$ 133,692	\$ 50,991	\$ 179,345	\$ 28,020	\$ 49,169	NA	NA	NA	NA	NA
Property Maintenance inspections	2,563	2,382	2,200	1,902	2,626	NA	NA	NA	NA	NA
Costs Associated with Property Maintenance & Inspections	\$ 137,097	\$ 196,570	\$ 263,857	\$ 241,474	\$ 189,796	NA	NA	NA	NA	NA
Transportation										
Streets Department										
Rejuvenating Spray on Streets (Miles)	4.81	4.29	3.11	4.52	6.16	3.96	5.55	6.81	7.50	5.49
Crackseal Coating Program (hours)	335	137	189	77	239	248	284	110	557	134
Street Improvements-Asphalt Overlay (linear feet)	25,400	28,934	16,420	23,866	34,742	29,909	29,304	35,957	39,600	28,987
Street Improvements-Asphalt-Non-Utility Cuts (hours) *	4,385	3,858	4,791	3,815	3,410	3,355	3,280	2,285	2,785	2,705
Street Improvements-Asphalt-Utility Cuts (hours) *	1,991	1,590	940	951	2,020	1,966	2,001	2,914	2,037	1,961
Street Repair-Full depth (hours)	24	32	865	125	302	1,071	83	615	184	1,494
Street Repair-Curbs and Sidewalks (hours)	0	9	0	70	0	2	8	15	166	218
Street Repair-Berms (hours)	378	60	673	447	262	392	307	275	321	188
Street Light Repairs, including Retro Fitting (hours)	1,259	1,147	1,680	2,098	3,274	1,422	1,349	1,479	1,676	NA
Guardrail Repair (hours)	221	360	89	97	212	103	209	153	301	113
Paint Striping-Pavement Marking and Street Painting (hours)	487	357	381	333	267	363	325	519	569	616
Street Sweeper (hours)	2,802	3,380	2,051	2,517	3,005	3,156	2,514	2,722	2,189	2,335
Alley Maintenance, including Brushing (hours)	1,235	2,072	1,562	2,378	1,488	1,351	1,244	2,282	3,087	1,552
Concrete repairs-Non-Utility (hours) *	412	191	600	200	87	69	91	443	48	0
Concrete repairs-Utility (hours) *	817	1,136	1,457	1,920	1,120	1,531	1,600	942	1,154	0
Catch Basin Repairs (hours)	4,767	3,239	3,458	3,166	3,235	2,745	2,214	1,965	2,932	3,688
Catch Basin Cleaning (hours)	2,351	2,433	2,842	1,892	2,851	1,805	1,176	1,646	1,387	1,918
Leaf collection (hours)	2,016	2,144	2,599	1,324	1,549	1,594	2,159	2,815	2,894	3,663

(continued)

City of Lima
Allen County, Ohio

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

Function/Program	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Streets Department (continued)										
Tree Removal and Trimming (hours)	1,979	2,156	3,049	3,923	3,225	2,223	1,937	968	2,731	2,267
Number of Trees Planted per year	10	13	13	203	198	174	148	20	45	68
Signage, including Parks Dept. (hours)	2,715	3,077	2,921	2,872	2,762	2,951	2,940	3,044	3,444	2,821
Snow & Ice Removal (regular labor cost)	\$ 49,101	\$ 54,657	\$ 23,389	\$ 32,668	\$ 76,181	\$ 46,378	\$ 27,850	\$ 17,996	\$ 42,241	\$ 5,568
Snow & Ice Removal (overtime labor cost)	\$ 28,299	\$ 90,625	\$ 37,443	\$ 23,669	\$ 36,599	\$ 35,851	\$ 20,446	\$ 12,896	\$ 27,394	\$ 2,274
Equipment Repairs/Body Shop (cost)	137,284	\$ 120,806	\$ 74,675	\$ 99,524	\$ 80,029	\$ 63,746	\$ 73,819	\$ 60,129	\$ 75,794	\$ 54,628
Tons of Snow-Melting Salt Used	1,484	2,374	1,741	1,247	1,559	1,902	1,314	872	1,332	169
Water Department										
Water Rates per 1st 300 Cu ft of water used	\$ 8.46	\$ 7.52	\$ 6.86	\$ 6.26	\$ 5.72	\$ 5.24	\$ 4.80	\$ 4.40	\$ 3.71	\$ 3.40
Average number of water accounts billed monthly										
Residential	22,138	22,093	22,007	21,984	21,543	22,072	22,130	22,268	22,456	22,409
Industrial	94	94	94	94	89	95	96	96	94	94
Commercial	1,832	1,841	1,833	1,831	1,799	1,820	1,834	1,837	1,847	1,844
Total Customers	24,064	24,028	23,934	23,909	23,431	23,987	24,060	24,201	24,397	24,347
Total Water Collections Annually (Including P&I)										
Residential	\$ 6,151,975	\$ 5,963,115	\$ 5,195,214	\$ 4,925,895	\$ 4,288,143	\$ 3,912,739	\$ 3,825,087	\$ 3,571,700	\$ 3,411,858	\$ 2,833,905
Industrial	4,732,703	4,316,816	3,764,984	3,753,525	3,865,411	3,351,153	3,029,328	3,163,436	3,558,821	2,777,601
Commercial	3,163,007	2,877,227	2,370,806	2,211,685	2,079,413	1,883,903	1,761,609	1,678,546	1,680,033	1,595,609
General Fund Water Contract (all customers)	6,418,984	5,849,016	5,080,895	4,996,793	5,110,518	4,513,055	4,203,326	4,097,010	2,775,138	1,695,051
Total Collections	\$ 20,466,669	\$ 19,006,174	\$ 16,411,899	\$ 15,887,898	\$ 15,343,485	\$ 13,660,850	\$ 12,819,350	\$ 12,510,692	\$ 11,425,850	\$ 8,902,166
Sewer Department										
Sewer Rates per 1st 300 Cu ft of water used	\$ 31.63	\$ 28.37	\$ 26.63	\$ 26.63	\$ 14.69	\$ 13.48	\$ 12.37	\$ 11.35	\$ 10.41	\$ 10.41
Avg. number of sewer accounts billed monthly										
Residential	13,782	13,802	13,922	13,948	13,977	14,060	14,140	14,317	14,525	14,582
Industrial	73	73	72	72	69	76	77	76	76	75
Commercial	1,212	1,233	1,243	1,239	1,237	1,244	1,258	1,265	1,272	1,279
Total Sewer Collections Annually (Including P&I)										
Residential	\$ 6,951,948	\$ 6,422,306	\$ 6,196,411	\$ 5,823,416	\$ 5,626,053	\$ 5,248,835	\$ 5,022,797	\$ 4,571,552	\$ 4,461,190	\$ 4,045,103
Industrial	2,106,605	1,928,000	1,893,477	1,715,431	1,734,331	1,523,433	1,538,005	1,579,762	1,459,834	1,496,725
Commercial	3,163,004	2,861,700	2,535,080	2,307,531	2,231,213	2,076,815	1,943,288	1,842,767	1,700,958	1,711,195
Total Collections	\$ 12,221,557	\$ 11,212,006	\$ 10,624,968	\$ 9,846,378	\$ 9,591,597	\$ 8,849,083	\$ 8,504,090	\$ 7,994,081	\$ 7,621,982	\$ 7,253,023
Total flow of wastewater treatment plant (Billions of Gallons)	5.408	5.335	5.138	4.787	6.006	4.576	4.441	5.835	5.380	5.651
Average daily flow (Millions of gallons per day)	14.820	14.62	14.08	13.22	16.50	12.54	12.17	15.94	14.74	15.48
Tons of dry sludge removed	9,188.00	8,163.70	5,671.10	4,382.40	7,362.20	9,223.30	7,917.00	n/a	n/a	n/a
Refuse Services										
Average number of accounts billed monthly	11,526	11,548	11,651	11,667	11,702	11,756	11,826	11,989	12,212	12,314
Total Refuse Collections Annually (Including P&I)										
Residential	\$ 2,847,567	\$ 2,839,794	\$ 2,919,982	\$ 2,879,590	\$ 2,796,554	\$ 2,750,649	\$ 2,406,618	\$ 2,421,168	\$ 2,433,992	\$ 2,244,955
Commercial	3,703	3,013	3,368	4,065	4,181	4,823	3,936	3,843	3,677	3,373
Total Collections	\$ 2,851,270	\$ 2,842,807	\$ 2,923,350	\$ 2,883,655	\$ 2,800,735	\$ 2,755,472	\$ 2,410,554	\$ 2,425,011	\$ 2,437,669	\$ 2,248,328

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).

** During 2006-2007, the Police Department began tracking domestics (Part II) assaults. For 2006 and 2007, the amount reported may vary from actual due to implementation.

*** 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 Five Years

Function/Program	2015	2014	2013	2012	2011
Governmental Activities					
General Government					
Municipal Administrative Building	1	1	1	1	1
Municipal Court Building	1	1	1	1	1
Police					
Stations	1	1	1	1	1
Vehicles, including confiscated	52	53	58	57	55
Fire					
Operating Stations	3	3	3	3	5
Pumpers/Fire Trucks	6	7	8	9	8
Ambulances	3	3	3	2	2
Vehicles	12	10	8	8	7
Parks and Recreation					
Parks	7	7	7	7	7
Pools	1	1	1	1	1
Observatories	1	1	1	1	1
Safety City	1	1	1	1	1
Rentable Shelters	5	5	5	5	5
Concert Pavillion	1	1	1	1	1
Fieldhouse	1	1	1	1	1
Vehicles	16	18	18	NA	NA
Community Development					
Vehicles	7	8	10	NA	NA
Public Works					
Streets (miles)	178	178	178	178	178
Administrative Vehicles	3	3	3	NA	NA
Engineering Vehicles	4	4	4	NA	NA
Building & Zoning Vehicles	2	2	2	NA	NA
Streets/Service Vehicles	50	49	47	NA	NA
Business-Type Activities					
Water Department					
Water Lines (miles)	450	450	450	450	450
Vehicles	11	11	10	NA	NA
Wastewater					
Sanitary Sewers (miles)	240	240	240	240	240
Vehicles	17	17	17	NA	NA
Utilities Administration					
Customer Service Fleet	4	4	4	NA	NA
Field Services Fleet	41	37	37	NA	NA
Storm Water					
Storm Sewers (miles)	90	NA	NA	NA	NA
Service Vehicles	4	3	2	NA	NA

Source: Capital Asset System, City Departmental Records

Note: Information prior to fiscal years prior to 2011 was not available.

NA - Information Not Available

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Dave Yost • Auditor of State

CITY OF LIMA

ALLEN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 21, 2016