



Dave Yost • Auditor of State



CITY OF LIMA  
ALLEN COUNTY  
DECEMBER 31, 2016

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CITY OF LIMA  
Allen County, Ohio

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2016

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U. S. Department of Housing and Urban Development</b>				
Direct Programs:				
Community Development Block Grants/Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	B14MC390014		\$ 462,578
Community Development Block Grants/Entitlement Grants	14.218	B15MC390014	-	631,214
Total Community Development Block Grants/Entitlement Grants Cluster				1,093,792
Home Investment Partnerships Program	14.239	MC-39-0219	-	36,812
Total U.S. Department of Housing and Urban Development				1,130,604
<b>U.S. Department of Justice</b>				
Direct Program:				
Equitable Sharing Program	16.922		-	87,690
<i>Passed through Office of Criminal Justice Services</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0197	-	13,678
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-1084	-	31,419
Edward Byrne Memorial Justice Assistance Grant	16.738	2015-DJ-BX-0131	-	6,497
Total Edward Byrne Memorial Justice Assistance Grants Program				51,594
Public Safety Partnership and Community Policing Grants	16.710	2011-UMWX-0143	-	(10,112)
Public Safety Partnership and Community Policing Grants	16.710	2013-UMWX-0144	-	61,892
Public Safety Partnership and Community Policing Grants	16.710	2014-UMWX-0053	-	156,814
Total Public Safety Partnership and Community Policing Grants				208,594
Total U.S. Department of Justice				347,878
<b>U.S. Department of Transportation</b>				
<i>Passed through Ohio Department of Public Safety</i>				
Highway Safety Cluster				
National Priority Safety Programs - Impaired Driving Enforcement Program	20.616	IDEP-2016-2-00-00-00340-00	-	20,483
National Priority Safety Programs - Impaired Driving Enforcement Program	20.616	IDEP-2017-2-00-00-00364-00	-	4,745
Total National Priority Safety Programs - Impaired Driving Enforcement Program				25,228
State and Community Highway Safety - Selective Traffic Enforcement Program	20.600	STEP 2016-2-00-00-00479-00	-	15,667
State and Community Highway Safety - Selective Traffic Enforcement Program	20.600	STEP 2017-2-00-00-00505-00	-	2,352
Total State and Community Highway Safety - Selective Traffic Enforcement Program				18,019
Total Highway Safety Cluster			-	43,247
<i>Passed through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction - Lima Railroad Grade Separation	20.205	PID-80441	-	521,401
Highway Planning and Construction - Lima Traffic Study	20.205	PID-90949	-	18,866
Highway Planning and Construction - Lima Safe Routes to School	20.205	PID-96262	-	460,000
Highway Planning and Construction - Kibby Street	20.205	PID-90217	-	296,103
Highway Planning and Construction - Lima Bike Lanes	20.205	PID-96710	-	117,345
Total Highway Planning and Construction Cluster				1,413,715
Total U.S. Department of Transportation				1,456,962
<b>U.S. Department of Homeland Security</b>				
Direct Programs:				
Assistance to Firefighters Grant	97.044	EMW-2015-FO-05704	-	124,364
Total U.S. Department of Homeland Security				124,364
<b>U.S. Environmental Protection Agency</b>				
<i>Passed through Ohio Environmental Protection Agency</i>				
Nonpoint Source Implementation Grants	66.460	12(h)EPA-42	-	8,830
Total U.S. Environmental Protection Agency				8,830
<b>Total Expenditures of Federal Awards</b>				<b>\$ 3,068,638</b>

The accompanying notes are an integral part of this schedule.

**CITY OF LIMA  
ALLEN COUNTY, OHIO**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) reports the federal award activity of the City of Lima (the City's) under programs of the federal government for the year ended December 31, 2016. 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. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The City has not made an election whether or not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C – MATCHING REQUIREMENTS**

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



# 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, 2016, 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 30, 2017.

### ***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 a 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. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency. We consider finding 2016-001 to be a significant deficiency.

***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*.

***Entity's Response to Findings***

The City's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the City's response and, accordingly, we express no opinion on it.

***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.



**Robert R. Hinkle, CPA, CGFM**  
Chief Deputy Auditor  
Columbus, Ohio

June 30, 2017





# 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, 2016. 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.

***Basis for Qualified Opinion on Highway Planning and Construction Cluster***

As described in finding 2016-002 in the accompanying schedule of findings, the City did not comply with requirements regarding *Procurement and Suspension and Debarment* applicable to its CFDA #20.205 *Highway Planning and Construction Cluster* major federal program. Compliance with this requirement is necessary, in our opinion, for the City to comply with requirements applicable to this program.

***Qualified Opinion on Highway Planning and Construction Cluster***

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on the Highway Planning and Construction Cluster*, the City of Lima complied, in all material respects, with the requirements referred to above that could directly and materially affect its *Highway Planning and Construction Cluster* major program for the year ended December 31, 2016.

The City's response to our noncompliance finding is described in the accompanying schedule of findings and / or corrective action plan. We did not audit the City's response and, accordingly, we express no opinion on it.

***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 was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness, described in the accompanying schedule of findings as item 2016-002.

The City's response to our internal control over compliance finding is described in the accompanying schedule of findings and / or corrective action plan. We did not audit the City's response and, accordingly, we express no opinion on it.

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, 2016, 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 30, 2017. 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.



**Robert R. Hinkle, CPA, CGFM**  
Chief Deputy Auditor  
Columbus, Ohio

June 30, 2017

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CITY OF LIMA  
ALLEN COUNTY

SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2016

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Qualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR §200.516(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Highway Construction #20.205      Planning Cluster      and CDFA
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR §200.520?</b>	Yes

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

**FINDING NUMBER 2016-001**

**Significant Deficiency – Municipal Court Bank to Book Reconciliations**

Bank reconciliations are prepared to provide evidence that financial activity has been agreed between the Municipal Court - Civil Division's accounting system and the bank accounts. As part of this process, all reconciling items should be identified and included as part of the reconciliation. Unexplained reconciling items or adjustments can be an indication of errors and/or irregularities.

At December 31, 2016, the Municipal Court – Civil Division's bank-to book reconciliation included a reconciling item of \$3,281, which reduced the bank balance down to the book balance that was not explained or supported. Bank-to-book reconciliations for the remainder of the year also disclosed amounts that were not explained and/or could not be supported.

The 2016 Year End Report for the Civil Division of Lima Municipal Court (the Court), included an account called "AOS2004 – OUTSIDE ADJ", with a balance of (\$78,468.64) on the books. This amount was previously adjusted by the City in 2004 to resolve a bank to book reconciliation variance, but is still being carried on the Year End Report since the specific cases impacted by this adjustment were not identified at that time. The current Clerk of Courts has been reviewing the Court records in an attempt to identify the specific cases impacted by this adjustment.

The failure to explain and resolve all reconciling items, and to provide support for adjustments recorded to eliminate reconciling variances increases the risk that errors and/or irregularities may not be detected in a timely manner.

The Clerk of Courts should continue to review records to identify the cases impacted by the "AOS2004 - OUTSIDE ADJ" and make adjustments to the corresponding cases within the system. Once resolved, documentation should be maintained to support the adjustments. Procedures should be implemented to investigate and resolve unreconciled differences and unusual reconciling items between the accounting system and the bank statements in a timely manner. Adjustments should not be recorded to eliminate variances without identifying the specific cases impacted by the adjustments.

**OFFICIALS' RESPONSE:** The Clerk of Court is aware of the deficiencies noted. After considerable review of the procedures of the Clerk's office, the Clerk of Court has already implemented new policies and procedures to address current bank-to-book reconciliations. These new policies and procedures will help the Clerk of Court ensure that the current financial activities of the Lima Municipal Court are properly accounted for. The Clerk of Court is also currently reviewing the Court records in an attempt to identify specific cases impacted by the 2004 adjustment to the CMI system.

**3. FINDINGS COSTS FOR FEDERAL AWARDS**

**Noncompliance Citation / Material Weakness  
 Suspension & Debarment**

<b>Finding Number</b>	2016-002		
<b>CFDA Title and Number</b>	Highway Planning and Construction Cluster CDFA #20.205		
<b>Federal Award Identification Number / Year</b>	PID #80441, PID #90949, PID #90217, PID #96262, and PID #96710		
<b>Federal Agency</b>	US Department of Transportation		
<b>Pass-Through Entity</b>	Ohio Department of Transportation		
<b>Repeat Finding from Prior Audit?</b>	No	<b>Finding Number (if repeat)</b>	N/A

**2 C.F.R § 1200.1** gives regulatory effect to the Department of Transportation for **2 C.F.R. § 180.300** which states that when you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You can do this by: (a) Checking SAM Exclusions maintained by the General Services Administration (GSA) and available at <https://www.sam.gov/portal/public/SAM/>; or (b) Collecting a certification from that person; or (c) Adding a clause or condition to the covered transaction with that person.

The City purchased services in amounts greater than \$25,000 from American Structure Point Inc. (PID #80441) and LJB Inc. (PID #90949) during 2016. The American Structure Point Inc. contract was entered into on March 16, 2007, and amended on April 25, 2016 subject to Uniform Guidance, for an amount not to exceed \$177,000. The LJB Inc. contract was entered into on December 3, 2008 for an amount not to exceed \$483,452 and modified on May 29, 2013 for an additional \$160,457 for a total contract of \$643,909. The City did not provide evidence that these businesses were not suspended or debarred at the time the contracts were entered into for services using Highway Planning and Construction grant (CFDA #20.205) federal money. Per the SAM Exclusions, neither contractor is currently suspended or debarred.

The failure to perform the required verification check could result in contracting with excluded or disqualified vendors. Payments to an excluded or disqualified vendor may result in the City's loss of federal grant funds or other action being taken by the grantor agency.

The City should develop a procedure(s) and a control(s) such as reminder system to ensure compliance with this requirement.

**OFFICIALS' RESPONSE:** It is important to note that grant management is decentralized within the City of Lima. Compliance within a grant resides mainly with the overseeing Department, assisted by the City Auditor's Office. Under the City's current procedures, the Department performs verification of construction entities. The Auditor's Office performs a verification check of the entity awarded a contract resulting from bidding procedures handled in the office. The Auditor's Office is to accumulate and retain copy of any contract entered into by the City.

Starting in 2017, the Department will implement procedures to include verification of entities performing professional services as well as construction. The Auditor's Office will also revise its procedures to perform a verification check of any entity the City enters contract with, even if bidding procedures are not required. Procedures are added to assist in ensuring the City is doing business with an entity that is not suspended, debarred, or otherwise excluded.

**CITY OF LIMA  
ALLEN COUNTY**

**CORRECTIVE ACTION PLAN  
2 CFR § 200.511(c)  
DECEMBER 31, 2016**

<b>Finding Number</b>	<b>Planned Corrective Action</b>	<b>Anticipated Completion Date</b>	<b>Responsible Contact Person</b>
2016-001	The Clerk of Court is aware of the deficiencies noted. After considerable review of the procedures of the Clerk's office, the Clerk of Court has already implemented new policies and procedures to address current bank-to-book reconciliations. These new policies and procedures will help the Clerk of Court ensure that the current financial activities of the Lima Municipal Court are properly accounted for. The Clerk of Court is also currently reviewing the Court records in an attempt to identify specific cases impacted by the 2004 adjustment to the CMI system.	In Progress	James Link, Clerk of Courts
2016-002	Starting in 2017, the Department will implement procedures to verify the entities performing professional services as well as construction. The Auditor's Office will also revise its procedures to perform a verification check of all entities the City enters contract with, even if bidding procedures are not required, to assure the City is doing business with an entity that is not suspended, debarred, or otherwise excluded.	August 2017	Randall Bartels, City Auditor



# City of Lima, Ohio



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2016



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

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# **CITY OF LIMA, OHIO**

## **Comprehensive Annual Financial Report**

**For the Year Ended December 31, 2016**

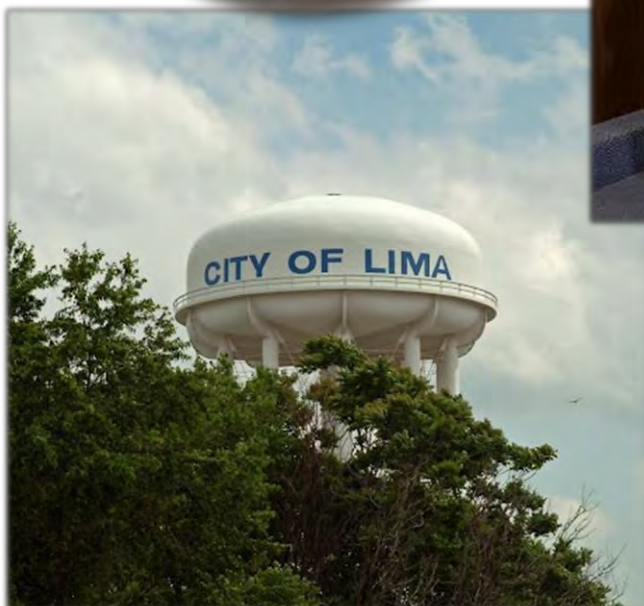
Issued by the City Auditor's Office

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

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# Introductory Section



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**CITY OF LIMA**  
**Allen County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2016*

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# City of Lima, Ohio

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

David J. Berger, Mayor

June 30, 2017

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, 2016. 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 (ORC) requires that every public office, other than a state agency, publish a financial report for each fiscal year. Because the City prepares this report pursuant to generally accepted accounting principles, the report must be filed with the Auditor of State within one hundred fifty days after the end of the fiscal year. The City has fulfilled this requirement for the year ended December 31, 2016.

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, 2016. 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, Ohio. It is approximately seventy eight miles south of Toledo, seventy two miles north of Dayton and ninety miles northwest of Columbus. Interstate 75, a major north south highway and several state highways run through the City. In addition U.S. Route 30, a major east west route, runs just north of the City. Lima has a population of 38,265 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 salaries, fringes, expenditures and capital level within each department for the general fund, enterprise funds and certain special revenue funds. The legal level is 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 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 1970s and 80 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 to the downtown area.

### ***Business Incentives and Creating Economic Development***

Footnote 23 titled "Tax Abatement Disclosures" is a requirement in our CAFR based upon GASB Statement No. 77. This footnote disclosure focuses on lost tax dollars and the costs to government entities. The following will reveal the benefits derived from offering the business incentives. The amount of taxes foregone by the City is small in relation to the amount of tax revenue received.

The City of Lima allows tax incentives under three programs: the Enterprise Zone tax abatements (EZA), the Community Reinvestment Area (CRA), and the New Lima Jobs Incentive Program. Only two of these programs effect public tax dollars (the CRA and the New Lima Jobs Incentive Program) and are therefore the only disclosed programs in Footnote 23.

The Allen County Auditor's Office assigns taxable values to new or improved property. This new or improved valuation is used in conjunction with the contract between the City and the business to establish the dollar amount associated with the tax-abated property. When required, the City will establish a tax sharing agreement with area school districts under ORC Section 5709.82.

The City of Lima is required by statute to file online annually, by March 31<sup>st</sup>, all abatement information with the State of Ohio. This applies to each individual abatement contract and overall statistics of the EZA and CRA program related to the abatements granted. Data submitted to the State includes information such as number of jobs created, retained employment, amount of payroll related to the increased jobs, real estate improvement dollars invested and more.

The City is also required to submit to a review all CRA and EZA contract agreements with the Tax Incentive Review Council (TIRC) annually. The TIRC is organized by ORC Section 5709.85. The TIRC reviews the information submitted to the State of Ohio and votes to continue, modify, terminate or let expire the business agreements. The decisions of the TIRC are then subsequently presented to City Council. City Council reserves the right to accept, reject or modify the recommendations of TIRC as is appropriate to City Council’s goals and strategic plan for the City.

The economic effect of these incentives is immediate when increasing jobs since municipal income tax revenues increase; however, the positive economic effect from collection of real estate taxes will be sometime in the future.

The following is a five-year depiction of the dollar amounts of increased taxes the City has and will realize afforded from business incentives:

*CRA Agreements - Real Estate Taxes:*

	2016	2017	2018	2019	2020
Professional Services	\$ 4,175	\$ 4,175	\$ 4,175	\$ 4,175	\$ 4,175
Retail	3,434	3,434	3,434	3,434	3,434
Total	<u>\$ 7,609</u>	<u>\$ 7,609</u>	<u>\$ 7,609</u>	<u>\$ 7,609</u>	<u>\$ 7,609</u>

*CRA/EZA Agreements - Annual Municipal Income Tax Increases in relation to newly created jobs:*

	2016	2017 *	2018 *	2019 *	2020 *
Professional Services	\$ 26,524	\$ 27,055	\$ 19,478	\$ 19,867	\$ 20,265
Retail	47,302	51,680	52,714	53,768	54,843
Manufacturing/Distributing	66,014	67,334	68,681	70,055	71,456
Total	<u>\$ 139,840</u>	<u>\$ 146,069</u>	<u>\$ 140,873</u>	<u>\$ 143,690</u>	<u>\$ 146,564</u>

\* Estimated Payroll increases at 2 percent per year

The total increases in revenue expected annually from business incentives are obtained by adding the above schedule totals together.

*Number of jobs created and projected from all programs noted above:*

	2016	2017	2018	2019	2020
Professional Services	36	36	29	29	29
Retail	109	129	129	129	129
Manufacturing/Distributing	107	107	107	107	107
Total	<u>252</u>	<u>272</u>	<u>265</u>	<u>265</u>	<u>265</u>

The Jobs Created schedule projections were based upon State of Ohio CRA forms filed and business incentive application projections.

## **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.

## **RELEVANT FINANCIAL POLICIES**

The City's purchasing policy provides the framework for all purchasing and contract discussions. The policy enables the purchasing and contracting functions to be carried out efficiently and uniformly. The City Finance Director/Treasurer manages the investments of the City's funds by adhering to the Investment Policy that has been approved by the City Council. Any financial institution that holds City funds must adhere to the requirements of the policy. This policy details the objectives and rules for the safekeeping of the City funds.

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

## **MAJOR INITIATIVES**

The City continued and completed work on several capital improvement projects in 2016.

The City continued to work on a railroad grade separation project in 2016. 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.

Work began on a new park adjacent to Lima City Schools stadium. Lima Stadium Park will include a splash pad as well as green space that can be used for both City and City School functions. This park is funded through private donations as well as a capital grant from the State of Ohio.

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 this project is estimated to be in late 2017.

Work was completed on an upstream regulator sewer separation project in 2016. Cost for this project was approximately three million four hundred thousand dollars.

Renovations to the City's water and sewer utility customer service offices and data systems buildings were completed in 2016 at a cost of approximately one million four hundred thousand dollars.



## **AWARDS AND ACKNOWLEDGEMENTS**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Lima for its comprehensive annual financial report for the fiscal year ended December 31, 2015. This was the first year that the City had achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,

A handwritten signature in black ink that reads "Randall S. Bartels". The signature is written in a cursive style with a large initial 'R'.

Randall S. Bartels  
City Auditor

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

*List of Elected and Appointed Officials*  
*As of December 31, 2016*

**ELECTED OFFICIALS**

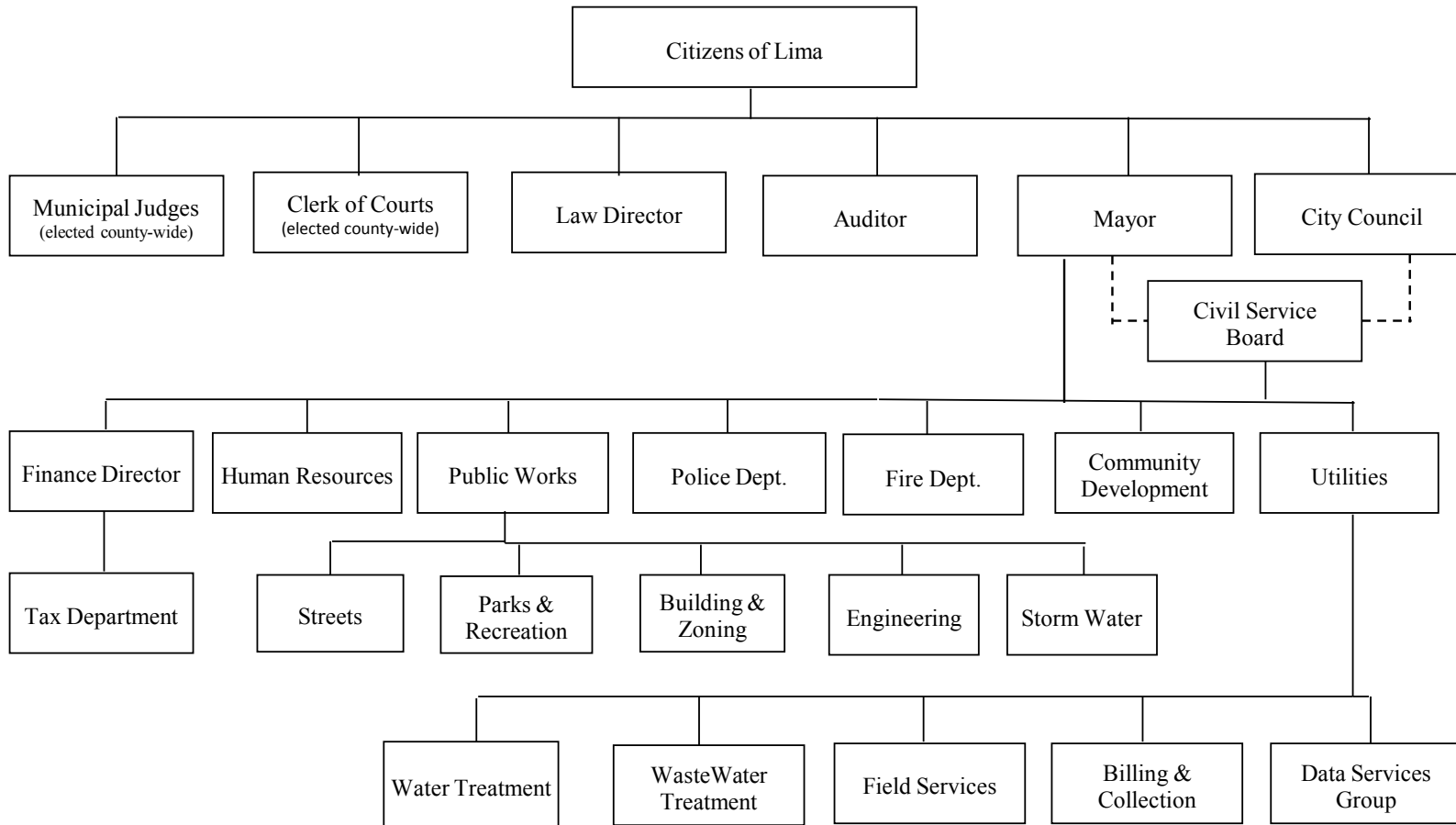
Mayor	David Berger
City Auditor	Randall Bartels
City Law Director	Anthony Geiger
Clerk of Courts	James Link
Municipal Judge	David Rodabaugh
Municipal Judge	Tammie Hursh
Council President	John Nixon
Council Member, 1 <sup>st</sup> Ward	Todd Gordon
Council Member, 2 <sup>nd</sup> Ward	Sam McLean
Council Member, 3 <sup>rd</sup> Ward	Jesse Lowe II
Council Member, 4 <sup>th</sup> Ward	Rebecca Kreher
Council Member, 5 <sup>th</sup> Ward	Teresa Adams
Council Member, 6 <sup>th</sup> Ward	Derry Glenn
Council Member, 7 <sup>th</sup> Ward	C. 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	Warner Roach
Deputy Public Works Director	Ric Stolly
Community Development Director	Susan Crotty
Director of Utilities	Michael Caprella
Deputy Utilities Director	Saul Allen
Chief of Police	Kevin Martin
Fire Chief	Bruce Black
Civil Service Board Member	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*





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
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Presented to

**City of Lima  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2015**

Executive Director/CEO



# Financial Section



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# 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, 2016, 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.

One First National Plaza, 130 W. Second St., Suite 2040, Dayton, Ohio 45402  
Phone: 937-285-6677 or 800-443-9274 Fax: 937-285-6688

[www.ohioauditor.gov](http://www.ohioauditor.gov)

### ***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, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparisons for the General and Weed / Property Cleanup funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***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 30, 2017, 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, appearing to read "Robert R. Hinkle". The signature is written in a cursive style with a large initial "R".

**Robert R. Hinkle, CPA, CGFM**  
Chief Deputy Auditor  
Columbus, Ohio

June 30, 2017

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

*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*(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, 2016. 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 2016 are as follows:

- ❑ For the City as a whole, general revenues accounted for \$20.7 million in revenue or 27.6 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants, contributions and interest accounted for \$54.3 million or 72.4 percent of total revenues of \$75.1 million.
- ❑ For the City as a whole, total program expenses were \$72.1 million: \$40.2 million in governmental activities and \$31.9 million in business-type activities.
- ❑ In total, the City's net position increased nearly \$3.0 million. The business-type activities contributed an increase of \$3.7 million to offset the governmental activities decrease in net position of (\$0.7) million.
- ❑ The City's total outstanding debt increased nearly \$9.5 million to \$115,819,100 from \$106,295,633. In March 2016, the City re-issued \$4.295 million of existing bond anticipation notes. Throughout 2016, the City drew \$13.8 million in OWDA loans for significant construction of wastewater improvements pursuant to the Consent Decree. Despite the new obligations, the City has prudently managed the repayment of its debt obligations.

***Using this Annual Financial Report***

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

The Statement of Net Position and the Statement of Activities provide information from a summary perspective showing the effects of the operations for the year 2016 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, 2016*  
*(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 funds include the general fund and the weed/property cleanup 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, 2016*  
*(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 and the Weed/Property Cleanup fund, which are considered to be the City's major governmental funds. Information from the remaining governmental funds is combined into a single, aggregated presentation.

The City adopts an annual appropriated budget for each of its funds. A budgetary comparison statement has been provided for the general fund and Weed/Property Cleanup 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 26.

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

The fiduciary fund financial statements begin on page 31.

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***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 2016 compared to 2015:

**(Table 1)**  
**Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>Assets</b>						
Current and Other Assets	\$ 36,127,464	\$ 35,538,014	\$ 30,226,455	\$ 34,825,277	\$ 66,353,919	\$ 70,363,291
Capital Assets, Net	59,913,276	58,139,068	149,149,071	131,540,543	209,062,347	189,679,611
Net Pension Asset	0	22,665	0	17,539	0	40,204
Total Assets	<u>96,040,740</u>	<u>93,699,747</u>	<u>179,375,526</u>	<u>166,383,359</u>	<u>275,416,266</u>	<u>260,083,106</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charges on Debt Refundings	0	0	255,833	285,495	255,833	285,495
Pension	11,848,757	4,368,623	2,950,179	964,363	14,798,936	5,332,986
Deferred Outflows of Resources	<u>11,848,757</u>	<u>4,368,623</u>	<u>3,206,012</u>	<u>1,249,858</u>	<u>15,054,769</u>	<u>5,618,481</u>
<b>Liabilities</b>						
Current and Other Liabilities	2,057,929	2,744,891	5,513,044	6,610,200	7,570,973	9,355,091
Long-Term Liabilities						
Due Within One Year	965,972	620,710	4,175,575	3,837,890	5,141,547	4,458,600
Due in More than One Year						
Net Pension Liability	41,160,766	30,970,162	7,596,363	5,286,909	48,757,129	36,257,071
Other Amounts	6,946,286	7,553,004	107,465,531	97,868,418	114,411,817	105,421,422
Total Liabilities	<u>51,130,953</u>	<u>41,888,767</u>	<u>124,750,513</u>	<u>113,603,417</u>	<u>175,881,466</u>	<u>155,492,184</u>
<b>Deferred Inflows of Resources</b>						
Deferred Revenues	11,765,113	10,644,595	0	0	11,765,113	10,644,595
Pension	279,687	126,934	146,775	98,232	426,462	225,166
Total Deferred Inflows of Resources	<u>12,044,800</u>	<u>10,771,529</u>	<u>146,775</u>	<u>98,232</u>	<u>12,191,575</u>	<u>10,869,761</u>
<b>Net Position</b>						
Net Investment in Capital Assets	54,889,633	52,627,927	38,609,468	37,464,541	93,499,101	90,092,468
Restricted	5,344,837	5,269,325	0	0	5,344,837	5,269,325
Unrestricted	(15,520,726)	(12,489,178)	19,074,782	16,467,027	3,554,056	3,977,849
Total Net Position	<u>\$ 44,713,744</u>	<u>\$ 45,408,074</u>	<u>\$ 57,684,250</u>	<u>\$ 53,931,568</u>	<u>\$ 102,397,994</u>	<u>\$ 99,339,642</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 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.

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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.

The City's *combined* net position changed from a year ago, increasing \$3.1 million or 3.08 percent.

Net position in the City's governmental activities remained consistent to prior year at \$45.4 million, decreasing \$694,330 or 1.5 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 decreased \$3.0 million from 2015. Restricted net position, those restricted mainly for debt repayment, capital projects and special purposes such as street repairs, state highway

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projects, and community housing programs increased \$0.08 million or 1 percent over prior year. The net investment in capital assets category increased \$2.3 million from 2015.

Total assets of the governmental activities increased approximately \$2.34 million from 2015. With the ability to assess taxpayer property tax duplicates for sidewalk repairs, property maintenance charges and storm water services, special assessments receivable contributed \$1.1 million to the overall change. Water contract fees implemented a rate increase in 2016 which contributed to the \$0.25 million increase in accounts receivable. Capital assets (net) account for \$1.8 million of the increase due to increased investment in City equipment and infrastructure. Deferred outflows increased \$7.5 million from 2015 most significantly due to an increase in the net difference between projected and actual earnings on Pension Plan investments (see Note 12 for additional discussion).

Total liabilities of governmental activities increased approximately \$9.2 million from prior year most significantly due to a \$10.2 million increase in the net pension liability. Deferred inflows of resources also increased \$1.3 million over the prior year.

Net position in the City's business-type activities increased \$3.75 million or 7.0 percent. The City generally can only use unrestricted net position to finance the continuing operations of the water, sewer, refuse and storm water operations and other business-type activities of the City. Unrestricted net position increased \$2.6 million from 2015 mainly due to increased rates charged customers for water and sewer services. Net investment in capital assets – the remaining component of business-type net position – increased \$1.14 million or 3.1 percent, mainly due to an increase in construction projects as the City continues significant sewer projects.

Business-type total assets increased \$12.99 million from the prior year. An increase in capital assets of nearly \$17.6 million is the main contributor to the increase in total assets due to the above-mentioned construction projects within the sewer fund. Business-type liabilities also increased \$11.1 million. Net pension liability was \$2.3 million of the increase. However, additional long-term debt to fund the sewer projects contributed \$10 million as well. Deferred outflows of resources for business-type activities increased \$2 million from 2015 also due to an increase in the net difference between projected and actual earnings on Pension Plan investments (see Note 12 for additional discussion). Deferred inflows of resources, however, remained consistent to the prior year.

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In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2016 and 2015.

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

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>Revenues</b>						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$ 13,016,353	\$ 11,320,957	\$ 35,140,922	\$ 31,404,972	\$ 48,157,275	\$ 42,725,929
Operating Grants, Contributions and Interest	2,246,567	3,713,821	0	0	2,246,567	3,713,821
Capital Grants, Contributions and Interest	3,872,621	3,532,799	59,874	34,223	3,932,495	3,567,022
<b>Total Program Revenues</b>	<b>19,135,541</b>	<b>18,567,577</b>	<b>35,200,796</b>	<b>31,439,195</b>	<b>54,336,337</b>	<b>50,006,772</b>
<i>General Revenues:</i>						
Property Taxes	1,111,325	1,137,684	0	0	1,111,325	1,137,684
Income Taxes	17,660,217	17,544,370	0	0	17,660,217	17,544,370
Other Local Taxes	247,247	228,322	0	0	247,247	228,322
Intergovernmental	1,095,986	1,182,210	0	0	1,095,986	1,182,210
Investment Earnings	97,066	126,528	19,838	23,743	116,904	150,271
Rebate on RZ and BAB Bonds	14,006	16,051	193,744	199,218	207,750	215,269
Gain (Loss) on Sale of Capital Assets	55,836	(47,591)	(3,882)	113	51,954	(47,478)
Miscellaneous	248,566	306,458	7,774	9,147	256,340	315,605
<b>Total General Revenues</b>	<b>20,530,249</b>	<b>20,494,032</b>	<b>217,474</b>	<b>232,221</b>	<b>20,747,723</b>	<b>20,726,253</b>
<b>Total Revenues</b>	<b>39,665,790</b>	<b>39,061,609</b>	<b>35,418,270</b>	<b>31,671,416</b>	<b>75,084,060</b>	<b>70,733,025</b>
<b>Program Expenses</b>						
Security of Persons and Property	21,338,291	18,511,963	0	0	21,338,291	18,511,963
Leisure Time	1,139,607	1,568,227	0	0	1,139,607	1,568,227
Community Environment	2,284,805	2,834,788	0	0	2,284,805	2,834,788
Transportation	6,080,235	6,403,662	0	0	6,080,235	6,403,662
General Government	9,211,757	9,156,702	0	0	9,211,757	9,156,702
Interest and Fiscal Charges	151,093	163,865	0	0	151,093	163,865
Water	0	0	15,283,811	14,902,799	15,283,811	14,902,799
Sewer	0	0	11,805,668	11,482,755	11,805,668	11,482,755
Refuse	0	0	2,747,197	2,713,587	2,747,197	2,713,587
Storm Water	0	0	1,983,244	1,576,872	1,983,244	1,576,872
	<b>40,205,788</b>	<b>38,639,207</b>	<b>31,819,920</b>	<b>30,676,013</b>	<b>72,025,708</b>	<b>69,315,220</b>
<i>Increase (Decrease) in Net Position Before Transfers</i>	(539,998)	422,402	3,598,350	995,403	3,058,352	1,417,805
<i>Net Transfers</i>	(154,332)	(400,086)	154,332	400,086	0	0
<i>Change in Net Position</i>	(694,330)	22,316	3,752,682	1,395,489	3,058,352	1,417,805
<i>Beginning Net Position</i>	45,408,074	45,385,758	53,931,568	52,536,079	99,339,642	97,921,837
<i>Ending Net Position</i>	<b>\$ 44,713,744</b>	<b>\$ 45,408,074</b>	<b>\$ 57,684,250</b>	<b>\$ 53,931,568</b>	<b>\$ 102,397,994</b>	<b>\$ 99,339,642</b>

**Governmental Activities**

As mentioned above, governmental activities had a slight decrease in net position of (\$694,330).

The funding for City's governmental activities comes from several different sources. During 2016 revenues provided by specific programs, including charges for services amounted to 32.8 percent of all governmental revenue. Revenues provided by sources other than city residents, in the form of operating and capital grants, comprise another 15.4 percent. General revenues account for the remaining 51.8 percent. The City's most significant general revenue is its municipal income tax. Other prominent sources include property taxes and unrestricted grants and entitlements such as local government funding.

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

Total governmental revenues increased \$0.6 million from the prior year mainly due to increased income tax revenues and increased charges for services, such as water contract, water district fees, and fines and forfeitures, which serve the general government.

Total governmental expenses increased \$1.6 million from 2015. Police and Fire Departments continue to represent the largest expense of all governmental activities. This expense of \$21.3 million represents 53.1 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 maintenance, salting, leaf and debris pickup, paint striping and alley profiling. This department operates out of both the General fund and the Street Repair Special Revenue fund. This department had expenses of \$6.1 million or 15.1 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 \$2.3 million. This is 5.7 percent of total governmental services expenses.

The City maintains 12 parks (leisure time activities) within the City. Leisure time activities also account for the City-sponsored recreational activities. This area had expenses of \$1.1 million in 2016 or 2.8 percent of total governmental services expenses.

General government expenses equaled \$9.2 million or 22.9 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 2016, charges for services of \$35.1 million accounted for 99.2 percent of the all business-type revenues. The total expenses for the utilities were \$31.8 million, contributing to an overall increase in net position of \$3.7 million for the business-type activities.

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***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 \$40.2 million, an increase of \$1.9 million or 5.1 percent from 2015. All governmental funds also had expenditures, excluding other financing uses, of \$42.5 million, an increase of \$1.1 million or 2.7 percent over 2015. The City's governmental funds reported combined ending fund balance of \$16.8 million; \$3.4 million of this total constitutes unassigned fund balance, which is available for appropriation at the City's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is restricted, committed or assigned to indicate that it is not available for new spending. The funds are monitored continually, with adjustments made in budgets throughout the year to accommodate yearly revenues.

The general fund's fund balance increased \$0.9 million from 2015. Total expenditures increased \$0.7 million; however revenues also increased \$1.4 million to offset the increased spending. During 2016, increased water contract, water district fees and fines and forfeitures provided increased revenue in the general fund to support the City in purchasing police, fire and other City vehicles.

The Weed/Property Cleanup fund balance decreased \$41,000 from 2015. Total expenditures were nearly equal to the prior year; however revenues were not sufficient to offset the spending.

The total fund balance for all other governmental funds increased of \$0.09 million from the previous year 2015. The increase is mainly due to the timing of operating and capital grant programs.

**Proprietary Funds**

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

The water fund had an increase in net position of \$2.1 million from 2015. Total water fund operating expenses were \$0.38 million greater than 2015; however current year revenues increased by \$2.5 million to sufficiently 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 net position decreased \$1.2 million from 2015. Current year revenues increased \$1.2 million from prior year due to an increase in the collection of charges for services. Total operating expenses were \$0.6 million less than in 2015. However, the sewer fund donated \$2.3 million of newly constructed infrastructure to the storm water fund which resulted in the overall decrease in net position. The new infrastructure is a result of the City's compliance with the requirements of the Consent Decree.

The refuse fund showed a \$16,000 increase in net position over 2015. Consistent with prior years, the revenues are sufficient to cover expenses in the fund and there are no individually significant changes from 2015.

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The storm water fund showed a \$2.9 million increase in net position over 2015. Consistent with prior years, the revenues are sufficient to cover expenses in the fund. As discussed above, this fund received significant contributed capital in 2016 to account for the increase in net position.

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 2016, 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 \$31.1 million, \$1.1 million over the final budget estimates of \$29.9 million. The most significant contributing factors include municipal income tax revenues over projections by \$707,359 and charges for services were over projections by \$258,475. Property tax revenues were above projections by \$95,602; fines and forfeitures were above projections by \$91,453; and investment income was \$62,611 above final projections as well. Other revenue sources including intergovernmental, licenses and permits and contributions and donations were slightly under their projected amounts by \$49,417, \$13,142 and \$8,444, respectively.

Actual expenditures of \$31.0 million were \$2.6 million less than the final appropriations of \$33.7 million. All of the City's departments came in under budget in 2016 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 capital spending is appropriately planned.

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**Capital Assets and Debt Administration**

**Capital Assets**

At the end of year 2016, the City had \$209 million invested in land, buildings, equipment, infrastructure and vehicles. A total of \$59.9 million of this was for governmental activities with the remaining \$149.1 million attributable to business-type activities. Table 3 shows fiscal year 2016 balances compared with 2015.

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

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 7,075,089	\$ 6,631,954	\$ 5,254,044	\$ 5,254,044	\$ 12,329,133	\$ 11,885,998
Construction in Progress	3,689,521	1,463,468	34,217,373	18,193,890	37,906,894	19,657,358
Buildings	7,155,210	7,255,548	45,480,152	45,935,438	52,635,362	53,190,986
Improvements	524,673	743,871	13,425,203	14,374,853	13,949,876	15,118,724
Machinery and Equipment	3,021,919	2,770,190	13,558,373	14,574,242	16,580,292	17,344,432
Furniture and Fixtures	41,573	45,691	19,112	13,462	60,685	59,153
Vehicles	1,006,715	1,127,618	1,312,379	928,583	2,319,094	2,056,201
Capitalized Interest and Intangibles	0	0	2,097,760	2,180,160	2,097,760	2,180,160
Infrastructure	37,398,576	38,100,728	33,784,675	30,085,871	71,183,251	68,186,599
Totals	<u>\$ 59,913,276</u>	<u>\$ 58,139,068</u>	<u>\$ 149,149,071</u>	<u>\$ 131,540,543</u>	<u>\$ 209,062,347</u>	<u>\$ 189,679,611</u>

In viewing the City as a whole, total capital assets increased by \$19.4 million in 2016. Net capital assets of the governmental activities increased \$1.8 million or 3.0 percent over the prior year. Construction in process increased \$2.3 million. Although certain transportation projects were completed in 2016, significant projects including the Lima Stadium Park Project and the Rail Grade Separation Project remained incomplete as of December 31, 2016. Governmental activities also purchased land in association with these constructions projects as well as added machinery and equipment in various departments to contribute to the overall increase.

In business-type activities, the City's Utilities Department completed an upstream regulator sewer separation project during 2016. Construction has begun on several other sanitary sewer projects including 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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**Debt Administration**

The total outstanding debt for the City as of December 31, 2016 was \$115,819,100. This balance reflects a increase of \$9.5 million, or 8.96 percent, from the prior year balance. During 2016, the City reissued \$4.295 million existing bond anticipation notes. The City's business-type activities drew \$13.8 million in OWDA loans which financed significant construction and wastewater plant and equipment improvements as discussed above. See Note 14 of the basic financial statements for additional details of the debt obligations. Table 4 summarizes the City's outstanding debt.

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

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
General Obligation Bonds	\$ 1,900,968	\$ 2,386,606	\$ 3,985,905	\$ 4,325,189	\$ 5,886,873	\$ 6,711,795
Revenue Bonds	0	0	37,140,049	38,838,050	37,140,049	38,838,050
Bond Anticipation Notes	3,113,674	3,113,674	1,181,326	1,181,326	4,295,000	4,295,000
Capital Leases	9,002	10,862	0	0	9,002	10,862
OWDA Loans	0	0	67,635,678	55,445,346	67,635,678	55,445,346
Bresler Reservoir Termination Agreement	0	0	852,498	994,580	852,498	994,580
<b>Total</b>	<b>\$ 5,023,644</b>	<b>\$ 5,511,142</b>	<b>\$ 110,795,456</b>	<b>\$ 100,784,491</b>	<b>\$ 115,819,100</b>	<b>\$ 106,295,633</b>

***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](mailto:randy.bartels@cityhall.lima.oh.us).

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

*Statement of Net Position*  
*December 31, 2016*

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 17,073,657	\$ 17,187,765	\$ 34,261,422
Taxes Receivable	4,873,106	0	4,873,106
Accounts Receivable	1,020,207	8,195,482	9,215,689
Intergovernmental Receivable	2,152,542	0	2,152,542
Special Assessments Receivable	10,857,444	0	10,857,444
Accrued Interest Receivable	51,021	0	51,021
Materials and Supplies Inventory	143,703	98,054	241,757
Notes Receivable	276,155	0	276,155
Prepaid Items	197,252	152,439	349,691
Internal Balances	(541,206)	541,206	0
Restricted assets:			
Equity in Pooled Cash and Cash Equivalents	0	590,988	590,988
Cash and Cash Equivalents with Fiscal and Escrow Agents	23,583	3,460,521	3,484,104
Capital Assets:			
Nondepreciable Capital Assets	10,764,610	39,471,417	50,236,027
Depreciable Capital Assets, Net	49,148,666	109,677,654	158,826,320
<i>Total Assets</i>	<u>96,040,740</u>	<u>179,375,526</u>	<u>275,416,266</u>
<b>Deferred Outflows of Resources</b>			
Deferred Charges on Debt Refunding	0	255,833	255,833
Pension	11,848,757	2,950,179	14,798,936
<i>Total Deferred Outflows of Resources</i>	<u>11,848,757</u>	<u>3,206,012</u>	<u>15,054,769</u>

(continued)

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

*Statement of Net Position*  
*December 31, 2016*

	<b>Primary Government</b>		<b>Total</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	
<b>Liabilities</b>			
Accounts Payable	273,368	893,156	1,166,524
Contracts Payable	559,133	1,786,882	2,346,015
Accrued Wages	716,547	244,939	961,486
Retainages Payable	10,000	558,085	568,085
Intergovernmental Payable	151,883	204,704	356,587
Accrued Interest Payable	33,960	1,095,239	1,129,199
Claims Payable	310,688	0	310,688
Payable from Restricted Assets:			
Refundable Deposits	0	590,987	590,987
Accrued Interest Payable	2,350	139,052	141,402
Long-Term Liabilities			
Due Within One Year	965,972	4,175,575	5,141,547
Due in More Than One Year			
Net Pension Liability (see Note 12)	41,160,766	7,596,363	48,757,129
Other Amounts Due in More Than One Year	6,946,286	107,465,531	114,411,817
<i>Total Liabilities</i>	<u>51,130,953</u>	<u>124,750,513</u>	<u>175,881,466</u>
 <b>Deferred Inflows of Resources</b>			
Property Taxes Levied for Next Year	907,669	0	907,669
Special Assessments Levied for Next Year	10,857,444	0	10,857,444
Pension	279,687	146,775	426,462
<i>Total Deferred Inflows of Resources</i>	<u>12,044,800</u>	<u>146,775</u>	<u>12,191,575</u>
 <b>Net Position</b>			
Net Investment in Capital Assets	54,889,633	38,609,468	93,499,101
Restricted for:			
Capital Projects	478,215	0	478,215
Debt Service	331,853	0	331,853
Other Purposes	4,534,769	0	4,534,769
Unrestricted	(15,520,726)	19,074,782	3,554,056
<i>Total Net Position</i>	<u>\$ 44,713,744</u>	<u>\$ 57,684,250</u>	<u>\$ 102,397,994</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, 2016*

	<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>
<b>Governmental Activities:</b>							
Security of Persons and Property	\$ 21,338,291	\$ 658,630	\$ 467,116	\$ 124,364	\$ (20,088,181)	\$ 0	\$ (20,088,181)
Leisure Time Activities	1,139,607	52,168	30,968	1,069,756	13,285	0	13,285
Community Environment	2,284,805	373,107	598,976	1,556	(1,311,166)	0	(1,311,166)
Transportation	6,080,235	860,204	1,100,078	2,595,745	(1,524,208)	0	(1,524,208)
General Government	9,211,757	11,072,244	49,429	81,200	1,991,116	0	1,991,116
Interest and Fiscal Charges	151,093	0	0	0	(151,093)	0	(151,093)
<b>Total Governmental Activities</b>	<b>40,205,788</b>	<b>13,016,353</b>	<b>2,246,567</b>	<b>3,872,621</b>	<b>(21,070,247)</b>	<b>0</b>	<b>(21,070,247)</b>
<b>Business-Type Activities:</b>							
Water	15,283,811	17,272,879	0	59,874	0	2,048,942	2,048,942
Sewer	11,805,668	12,692,715	0	0	0	887,047	887,047
Refuse	2,747,197	2,762,942	0	0	0	15,745	15,745
Storm Water	1,983,244	2,412,386	0	0	0	429,142	429,142
<b>Total Business-Type Activities</b>	<b>31,819,920</b>	<b>35,140,922</b>	<b>0</b>	<b>59,874</b>	<b>0</b>	<b>3,380,876</b>	<b>3,380,876</b>
<b>Totals</b>	<b>\$ 72,025,708</b>	<b>\$ 48,157,275</b>	<b>\$ 2,246,567</b>	<b>\$ 3,932,495</b>	<b>(21,070,247)</b>	<b>3,380,876</b>	<b>(17,689,371)</b>
<b>General Revenues:</b>							
Property Taxes Levied for:							
General Purposes					1,111,325	0	1,111,325
Income Taxes Levied for:							
General Purposes					17,660,217	0	17,660,217
Other Local Taxes					247,247	0	247,247
Intergovernmental Revenue, Unrestricted					1,095,986	0	1,095,986
Rebates on RZ and BAB Bonds					14,006	193,744	207,750
Gain (Loss) on Disposal of Capital Assets					55,836	(3,882)	51,954
Investment Earnings					97,066	19,838	116,904
Miscellaneous					248,566	7,774	256,340
<i>Total General Revenues</i>					<u>20,530,249</u>	<u>217,474</u>	<u>20,747,723</u>
Transfers					(154,332)	154,332	0
Change in Net Position					(694,330)	3,752,682	3,058,352
<i>Net Position Beginning of Year</i>					<u>45,408,074</u>	<u>53,931,568</u>	<u>99,339,642</u>
<i>Net Position End of Year</i>					<u>\$ 44,713,744</u>	<u>\$ 57,684,250</u>	<u>\$ 102,397,994</u>

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

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

*Balance Sheet*  
*Governmental Funds*  
*December 31, 2016*

	<b>General Fund</b>	<b>Weed / Property Cleanup Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 9,160,566	\$ 0	\$ 5,240,781	\$ 14,401,347
Receivables:				
Taxes	4,816,334	0	56,772	4,873,106
Accounts	1,020,207	0	0	1,020,207
Intergovernmental	577,456	0	1,575,086	2,152,542
Special Assessments	6,597	7,444,287	3,406,560	10,857,444
Interfund	42,277	0	114,000	156,277
Accrued Interest	49,791	0	1,230	51,021
Materials and Supplies Inventory	0	0	102,682	102,682
Due From Other Funds	0	0	198,040	198,040
Notes Receivable	0	0	276,155	276,155
Prepaid Items	151,642	0	45,610	197,252
<b>Restricted assets:</b>				
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	23,583	23,583
Advances to Other Funds	769,533	0	0	769,533
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<b>\$ 16,594,403</b>	<b>\$ 7,444,287</b>	<b>\$ 11,040,499</b>	<b>\$ 35,079,189</b>
 <b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 172,213	\$ 4,183	\$ 67,119	\$ 243,515
Contracts Payable	15,494	0	543,639	559,133
Interfund Payable	0	0	156,277	156,277
Accrued Wages	672,986	0	43,561	716,547
Retainages Payable	0	0	10,000	10,000
Intergovernmental Payable	146,805	0	5,078	151,883
Due to Other Funds	0	0	198,040	198,040
Advances from Other Funds	0	89,491	636,028	725,519
<i>Total Liabilities</i>	1,007,498	93,674	1,659,742	2,760,914
 <b>Deferred Inflows of Resources</b>				
Unavailable Revenues, Property Taxes	1,239,216	0	0	1,239,216
Unavailable Revenues, Income Taxes	2,249,478	0	0	2,249,478
Unavailable Revenues, Grants and Special Assessments	491,969	7,444,287	4,051,590	11,987,846
<i>Total Deferred Inflows of Resources</i>	3,980,663	7,444,287	4,051,590	15,476,540
 Total Liabilities & Deferred Inflows of Resources	4,988,161	7,537,961	5,711,332	18,237,454
 <b>Fund Balances</b>				
Nonspendable	1,284,431	0	148,292	1,432,723
Restricted	0	0	4,005,187	4,005,187
Committed	0	0	1,219,456	1,219,456
Assigned	6,301,704	0	516,864	6,818,568
Unassigned	4,020,107	(93,674)	(560,632)	3,365,801
<b>Total Fund Balances</b>	<b>11,606,242</b>	<b>(93,674)</b>	<b>5,329,167</b>	<b>16,841,735</b>
 <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<b>\$ 16,594,403</b>	<b>\$ 7,444,287</b>	<b>\$ 11,040,499</b>	<b>\$ 35,079,189</b>

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

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

*Reconciliation of Total Governmental Fund Balances to  
Net Position of Governmental Activities  
December 31, 2016*

<b>Total Governmental Funds Balances</b>		\$16,841,735
 <i>Amounts reported for governmental activities in the statement of net position are different because</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds		59,913,276
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	331,547	
Income Tax	2,249,478	
Intergovernmental	1,130,403	
Total	3,711,428	3,711,428
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	2,328,776	
Internal Balances	(541,206)	
Total	1,787,570	1,787,570
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	11,848,757	
Deferred Inflows - Pension	(279,687)	
Net Pension Liability	(41,160,766)	
Total	(29,591,696)	(29,591,696)
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	(1,900,968)	
Bond Anticipation Note	(3,113,674)	
Compensated Absences	(2,778,615)	
Capital Leases Payable	(9,002)	
Judgments Payable	(110,000)	
Accrued Interest Payable	(36,310)	
Total	(7,948,569)	(7,948,569)
<i>Net Position of Governmental Activities</i>		<b>\$44,713,744</b>

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, 2016*

	<u>General</u>	<u>Weed / Property Cleanup Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>				
Property Taxes	\$ 1,096,802	\$ 0	\$ 0	\$ 1,096,802
Municipal Income Tax	17,825,204	0	0	17,825,204
Other Local Taxes	0	0	247,247	247,247
Intergovernmental	1,129,341	0	7,050,902	8,180,243
Charges for Services	8,766,026	222,481	329,993	9,318,500
Fees, Licenses and Permits	779,859	0	0	779,859
Fines and Forfeitures	1,301,878	0	920,596	2,222,474
Special Assessments	0	0	62,487	62,487
Contributions and Donations	1,556	0	38,668	40,224
Investment Income	85,611	0	29,760	115,371
Miscellaneous	168,409	0	153,025	321,434
Total Revenues	<u>31,154,686</u>	<u>222,481</u>	<u>8,832,678</u>	<u>40,209,845</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	17,330,896	0	831,843	18,162,739
Leisure Time Activities	1,179,616	0	139,440	1,319,056
Community Environment	994,125	263,307	1,091,152	2,348,584
Transportation	1,096,544	0	2,221,296	3,317,840
General Government	8,748,942	0	383,233	9,132,175
Capital Outlay	452,860	0	4,014,512	4,467,372
<b>Debt Service:</b>				
Principal Retirement	1,860	0	3,594,174	3,596,034
Interest and Fiscal Charges	6,030	0	151,210	157,240
Total Expenditures	<u>29,810,873</u>	<u>263,307</u>	<u>12,426,860</u>	<u>42,501,040</u>
Excess of Revenues Over (Under) Expenditures	<u>1,343,813</u>	<u>(40,826)</u>	<u>(3,594,182)</u>	<u>(2,291,195)</u>
<b>Other Financing Sources (Uses):</b>				
Premium on Bond Anticipation Notes Issued	0	0	26,243	26,243
Proceeds of Bond Anticipation Notes Issued	0	0	3,113,674	3,113,674
Rebates on RZ and BAB Bonds	0	0	14,006	14,006
Proceeds from the Disposal of Capital Assets	58,432	0	0	58,432
Transfers-In	0	0	607,704	607,704
Transfers-Out	(533,834)	0	(73,870)	(607,704)
Total Other Financing Sources (Uses)	<u>(475,402)</u>	<u>0</u>	<u>3,687,757</u>	<u>3,212,355</u>
Net Change in Fund Balance	868,411	(40,826)	93,575	921,160
Fund Balance Beginning of Year	<u>10,737,831</u>	<u>(52,848)</u>	<u>5,235,592</u>	<u>15,920,575</u>
Fund Balance End of Year	<u>\$ 11,606,242</u>	<u>\$ (93,674)</u>	<u>\$ 5,329,167</u>	<u>\$ 16,841,735</u>

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, 2016*

<b>Net Change in Fund Balances - Total Governmental Funds</b>		\$ 921,160
<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.		
Capital Outlay (CA additions less CIP disposals)	\$ 6,230,882	
Depreciation (expense only)	<u>(4,291,592)</u>	
Total		1,939,290
Net effect of various miscellaneous transactions involving capital assets.		
		(165,061)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property Taxes	14,523	
Municipal Income Tax	(165,007)	
Intergovernmental	<u>(572,875)</u>	
Total		(723,359)
Other financing sources in the governmental funds that increase long-term liabilities in the statement of net position.		
Bond Anticipation Notes		(3,113,674)
Premiums on bond or note issuances are realized when received in the governmental funds, but reduce interest expense on the statement of activities.		
		5,138
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
		3,594,174
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.		
		1,860
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
		1,009
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.		
		(249,256)
expenditures in governmental funds.		
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		3,005,693
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.		
		(5,891,582)
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	(57,966)	
Internal Balances	<u>38,244</u>	
Total		<u>(19,722)</u>
<i>Change in Net Position of Governmental Activities</i>		<u>\$ (694,330)</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, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property Taxes	\$ 1,001,200	\$ 1,001,200	\$ 1,096,802	\$ 95,602
Municipal Income Tax	17,200,000	17,200,000	17,907,359	707,359
Intergovernmental	1,180,900	1,180,900	1,131,483	(49,417)
Charges for Services	8,258,000	8,258,000	8,516,475	258,475
Fees, Licenses and Permits	793,000	793,000	779,858	(13,142)
Fines and Forfeitures	1,220,000	1,220,000	1,311,453	91,453
Contributions and Donations	10,000	10,000	1,556	(8,444)
Investment Income	85,000	85,000	147,611	62,611
Miscellaneous	168,500	168,500	165,075	(3,425)
Total Revenues	<u>29,916,600</u>	<u>29,916,600</u>	<u>31,057,672</u>	<u>1,141,072</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	18,034,690	18,259,531	17,590,923	668,608
Leisure Time Activities	1,433,037	1,441,113	1,187,067	254,046
Community Environment	1,049,645	1,150,755	1,063,134	87,621
Transportation	1,193,388	1,254,263	1,138,576	115,687
General Government	10,098,710	10,109,876	9,043,411	1,066,464
Capital Outlay	262,088	1,250,374	1,021,428	228,946
<b>Debt Service:</b>				
Principal Retirement	720,000	186,166	0	186,166
Interest and Fiscal Charges	10,000	10,000	3,400	6,600
Total Expenditures	<u>32,801,558</u>	<u>33,662,078</u>	<u>31,047,939</u>	<u>2,614,138</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,884,958)</u>	<u>(3,745,478)</u>	<u>9,733</u>	<u>3,755,210</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Disposal of Capital Assets	10,000	10,000	58,432	48,432
Transfers Out	0	(533,834)	(533,834)	0
Advances In	0	0	144,033	144,033
Advances Out	0	(933,947)	(769,533)	164,414
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>(1,457,781)</u>	<u>(1,100,902)</u>	<u>356,879</u>
Net Change in Fund Balance	(2,874,958)	(5,203,259)	(1,091,169)	4,112,090
Fund Balance Beginning of Year	8,711,110	8,711,110	8,711,110	0
Prior Year Encumbrances Appropriated	<u>577,298</u>	<u>577,298</u>	<u>577,298</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 6,413,450</u>	<u>\$ 4,085,149</u>	<u>\$ 8,197,239</u>	<u>\$ 4,112,090</u>

The notes to the financial statement 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*  
*Weed / Property Cleanup Fund*  
*For the Year Ended December 31, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for Services	\$ 325,000	\$ 325,000	\$ 222,481	\$ (102,519)
Total Revenues	<u>325,000</u>	<u>325,000</u>	<u>222,481</u>	<u>(102,519)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Community Environment	264,730	281,292	281,235	57
Total Expenditures	<u>264,730</u>	<u>281,292</u>	<u>281,235</u>	<u>57</u>
Excess of Revenues Over (Under) Expenditures	<u>60,270</u>	<u>43,708</u>	<u>(58,754)</u>	<u>(102,462)</u>
<b>Other Financing Sources (Uses):</b>				
Advances In	0	2,420	89,491	87,071
Advances Out	0	(46,128)	(46,128)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(43,708)</u>	<u>43,363</u>	<u>87,071</u>
Net Change in Fund Balance	60,270	0	(15,391)	(15,391)
Fund Balance Beginning of Year	(14,140)	(14,140)	(14,140)	0
Prior Year Encumbrances Appropriated	<u>14,140</u>	<u>14,140</u>	<u>14,140</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 60,270</u>	<u>\$ 0</u>	<u>\$ (15,391)</u>	<u>\$ (15,391)</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, 2016*

	<b>Enterprise Funds</b>					<b>Governmental Activities Internal Service Funds</b>
	<b>Water</b>	<b>Sewer</b>	<b>Refuse</b>	<b>Storm Water</b>	<b>Total</b>	
<b>Assets</b>						
<i>Current assets:</i>						
Equity in Pooled Cash and Cash Equivalents	\$ 9,785,596	\$ 5,141,262	\$ 1,542,660	\$ 718,247	\$ 17,187,765	\$ 2,672,310
Receivables:						
Accounts	2,500,491	1,807,992	597,877	3,289,122	8,195,482	0
Materials and Supplies Inventory	65,766	32,288	0	0	98,054	41,021
Prepaid Items	80,416	67,412	1,885	2,726	152,439	0
<i>Total Current Assets</i>	<u>12,432,269</u>	<u>7,048,954</u>	<u>2,142,422</u>	<u>4,010,095</u>	<u>25,633,740</u>	<u>2,713,331</u>
<i>Noncurrent Assets:</i>						
Restricted assets:						
Equity in Pooled Cash and Cash Equivalents	590,988	0	0	0	590,988	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	640,970	2,819,551	0	0	3,460,521	0
Capital Assets:						
Nondepreciable Capital Assets	3,811,622	35,413,159	0	246,636	39,471,417	0
Depreciable Capital Assets, Net	58,619,072	40,916,914	0	10,141,668	109,677,654	0
<i>Total Noncurrent Assets</i>	<u>63,662,652</u>	<u>79,149,624</u>	<u>0</u>	<u>10,388,304</u>	<u>153,200,580</u>	<u>0</u>
<i>Total Assets</i>	<u>76,094,921</u>	<u>86,198,578</u>	<u>2,142,422</u>	<u>14,398,399</u>	<u>178,834,320</u>	<u>2,713,331</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charges on Refunding	0	255,833	0	0	255,833	0
Pension	1,400,862	1,156,775	47,542	345,000	2,950,179	0
<i>Total Deferred Outflows of Resources</i>	<u>1,400,862</u>	<u>1,412,608</u>	<u>47,542</u>	<u>345,000</u>	<u>3,206,012</u>	<u>0</u>
<b>Liabilities</b>						
<i>Current Liabilities:</i>						
Accounts Payable	694,188	182,656	3,416	12,896	893,156	29,853
Contracts Payable	128,081	1,312,359	0	346,442	1,786,882	0
Accrued Wages	116,349	93,698	4,361	30,531	244,939	0
Retainages Payable	0	558,085	0	0	558,085	0
Intergovernmental Payable	183,680	14,470	750	5,804	204,704	0
Accrued Interest Payable	960,335	131,274	0	3,630	1,095,239	0
Claims Payable	0	0	0	0	0	310,688
Advances from Other Funds	0	0	0	0	0	44,014
Bond Anticipation Note Payable	85,000	85,000	0	0	170,000	0
OWDA Loans Payable	1,191,699	569,940	0	14,252	1,775,891	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
<i>Total Current Liabilities</i>	<u>3,501,414</u>	<u>3,286,766</u>	<u>8,527</u>	<u>413,555</u>	<u>7,210,262</u>	<u>384,555</u>
<i>Current Liabilities Payable from Restricted Assets:</i>						
Revenue Bonds Payable (Net, where applicable of unamortized premiums/discounts)	412,926	1,335,432	0	0	1,748,358	0
Refundable Deposits	590,987	0	0	0	590,987	0
Accrued Interest Payable	14,197	124,855	0	0	139,052	0
<i>Total Current Liabilities Payable from Restricted Assets</i>	<u>1,018,110</u>	<u>1,460,287</u>	<u>0</u>	<u>0</u>	<u>2,478,397</u>	<u>0</u>

(continued)



**CITY OF LIMA**  
**Allen County**

*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2016*

	<b>Enterprise Funds</b>					<b>Governmental Activities Internal Service Funds</b>
	<b>Water</b>	<b>Sewer</b>	<b>Refuse</b>	<b>Storm Water</b>	<b>Total</b>	
<i>Long-Term Liabilities</i>						
Compensated Absences Payable (Net of Current Portion)	400,721	324,050	17,434	103,445	845,650	0
Bond Anticipation Note Payable (Net of Current Portion)	805,663	205,663	0	0	1,011,326	0
OWDA Loans Payable (Net of Current Portion)	47,368,506	18,259,038	0	232,243	65,859,787	0
Bresler Reservoir Termination Agreement (Net of Current Portion)	710,416	0	0	0	710,416	0
General Obligation Bonds Payable (Net, where applicable, of unamortized premiums/discounts)	0	3,646,621	0	0	3,646,621	0
Revenue Bonds Payable (Net of Current Portion and where applicable, of unamortized premiums/discounts)	4,174,032	31,217,659	0	0	35,391,691	0
Net Pension Liability	3,607,054	2,978,559	122,416	888,334	7,596,363	0
<i>Total Long-Term Liabilities</i>	<u>57,066,392</u>	<u>56,631,590</u>	<u>139,850</u>	<u>1,224,022</u>	<u>115,061,854</u>	<u>0</u>
<i>Total Liabilities</i>	<u>61,585,916</u>	<u>61,378,643</u>	<u>148,377</u>	<u>1,637,577</u>	<u>124,750,513</u>	<u>384,555</u>
<b>Deferred Inflows of Resources</b>						
Pension	69,695	57,551	2,365	17,164	146,775	0
<i>Total Deferred Inflows of Resources</i>	<u>69,695</u>	<u>57,551</u>	<u>2,365</u>	<u>17,164</u>	<u>146,775</u>	<u>0</u>
<b>Net Position</b>						
Net Investment in Capital Assets	7,540,370	23,240,494	0	10,141,810	38,609,468	0
Unrestricted	8,299,802	2,934,498	2,039,222	2,946,848	18,533,576	2,328,776
<i>Total Net Position</i>	<u>\$ 15,840,172</u>	<u>\$ 26,174,992</u>	<u>\$ 2,039,222</u>	<u>\$ 13,088,658</u>	<u>57,143,044</u>	<u>\$ 2,328,776</u>
Net position reported for business-type activities in the statement of net position are different because they include accumulated overpayments to the internal service funds:					<u>541,206</u>	
<i>Net Position of Business-Type Activities</i>					<u>\$ 57,684,250</u>	

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

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

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

*Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2016*

	<b>Enterprise Funds</b>					<b>Governmental Activities Internal Service Funds</b>
	<b>Water</b>	<b>Sewer</b>	<b>Refuse</b>	<b>Storm Water</b>	<b>Total</b>	
Operating Revenues:						
Charges for Services	\$ 16,152,746	\$ 10,691,076	\$ 2,762,920	\$ 2,409,215	\$ 32,015,957	\$ 6,305,379
Other Operating Revenues	1,120,133	2,001,639	22	3,171	3,124,965	1,306,311
Total Operating Revenues	<u>17,272,879</u>	<u>12,692,715</u>	<u>2,762,942</u>	<u>2,412,386</u>	<u>35,140,922</u>	<u>7,611,690</u>
Operating Expenses:						
Salaries	2,895,647	2,374,696	99,085	700,291	6,069,719	0
Fringe Benefits	1,361,067	1,068,983	45,905	471,597	2,947,552	0
Claims Expense	0	0	0	0	0	6,455,236
Other Services and Charges	6,156,830	4,123,178	2,602,297	428,014	13,310,319	1,214,420
Depreciation	2,713,605	2,365,721	0	376,853	5,456,179	0
Total Operating Expenses	<u>13,127,149</u>	<u>9,932,578</u>	<u>2,747,287</u>	<u>1,976,755</u>	<u>27,783,769</u>	<u>7,669,656</u>
Operating Income (Loss)	<u>4,145,730</u>	<u>2,760,137</u>	<u>15,655</u>	<u>435,631</u>	<u>7,357,153</u>	<u>(57,966)</u>
Non-Operating Revenues (Expenses):						
Loss on the Disposal of Capital Assets	(2,974)	(2,319,260)	0	0	(2,322,234)	0
Rebate on RZ and BAB Bonds	0	193,744	0	0	193,744	0
Tap-in Fees	59,857	0	0	0	59,857	0
Premium on Bond Anticipation Note	5,861	1,913	0	0	7,774	0
Investment Income	10,024	9,831	0	0	19,855	0
Interest and Fiscal Charges	(2,115,048)	(1,875,497)	0	(7,362)	(3,997,907)	0
Total Non-Operating Revenues (Expenses)	<u>(2,042,280)</u>	<u>(3,989,269)</u>	<u>0</u>	<u>(7,362)</u>	<u>(6,038,911)</u>	<u>0</u>
Income (Loss) before Capital Contributions	2,103,450	(1,229,132)	15,655	428,269	1,318,242	(57,966)
Contributed Capital	<u>2,557</u>	<u>2,589</u>	<u>0</u>	<u>2,467,538</u>	<u>2,472,684</u>	<u>0</u>
Change in Net Position	2,106,007	(1,226,543)	15,655	2,895,807	3,790,926	(57,966)
Net Position - Beginning 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>
Net Position - End of Year	<u>\$ 15,840,172</u>	<u>\$ 26,174,992</u>	<u>\$ 2,039,222</u>	<u>\$ 13,088,658</u>		<u>\$ 2,328,776</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.					(38,244)	
Change in Net Position of Business-Type Activities					<u>\$ 3,752,682</u>	

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

**CITY OF LIMA**  
**Allen County**

*Statement of Cash Flows*  
*Proprietary Funds*  
*For the Year Ended December 31, 2016*

	<b>Enterprise Funds</b>					<b>Governmental Activities Internal Service Funds</b>
	<b>Water</b>	<b>Sewer</b>	<b>Refuse</b>	<b>Storm Water</b>	<b>Total</b>	
<b>Cash Flows from Operating Activities:</b>						
Cash Received from Customers	\$ 15,993,654	\$ 11,275,983	\$ 2,809,604	\$ 2,454,439	\$ 32,533,680	\$ 0
Cash Received from Interfund Services Provided	0	0	0	0	0	6,305,379
Other Cash Receipts	1,120,132	2,001,639	22	3,171	3,124,964	1,306,038
Cash Payments to Employees for Services	(2,879,835)	(2,363,910)	(98,037)	(693,685)	(6,035,467)	0
Cash Payments for Employee Benefits	(1,267,469)	(1,032,383)	(39,998)	(347,780)	(2,687,630)	0
Cash Payments for Other Services and Charges	(6,251,070)	(5,526,557)	(2,603,287)	(267,954)	(14,648,868)	(1,158,492)
Cash Payments for Claims	0	0	0	0	0	(6,462,149)
Net Cash Provided by (Used in) Operating Activities	<u>6,715,412</u>	<u>4,354,772</u>	<u>68,304</u>	<u>1,148,191</u>	<u>12,286,679</u>	<u>(9,224)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>						
Advances to Other Funds	0	(76,000)	0	0	(76,000)	(13,351)
Advances from Other Funds	0	0	0	76,000	76,000	44,014
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>0</u>	<u>(76,000)</u>	<u>0</u>	<u>76,000</u>	<u>0</u>	<u>30,663</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>						
Cash Received from Tap-in Fees	59,857	0	0	0	59,857	0
Proceeds from OWDA Loan	0	13,831,978	0	0	13,831,978	0
Proceeds from Bond Anticipation Notes	890,663	290,663	0	0	1,181,326	0
Premium on General Obligation Bond Issue	5,861	1,913	0	0	7,774	0
Rebate on Build America Bonds	0	193,744	0	0	193,744	0
Principal Paid on Bond Anticipation Note	(890,663)	(290,663)	0	0	(1,181,326)	0
Principal Paid on OWDA Debt	(1,137,140)	(490,692)	0	(13,814)	(1,641,646)	0
Principal Paid on General Obligation Bonds	0	(335,000)	0	0	(335,000)	0
Principal Paid on Revenue Bonds	(405,000)	(1,285,000)	0	0	(1,690,000)	0
Principal Paid on Bresler Reservoir Termination Agreement	(142,082)	0	0	0	(142,082)	0
Interest Paid on Debt Obligations	(2,137,897)	(1,835,050)	0	(7,566)	(3,980,513)	0
Payments for Capital Acquisitions	(199,136)	(21,512,869)	0	(1,209,946)	(22,921,951)	0
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(3,955,537)</u>	<u>(11,430,976)</u>	<u>0</u>	<u>(1,231,326)</u>	<u>(16,617,839)</u>	<u>0</u>
<b>Cash Flows from Investing Activities:</b>						
Interest from Investments	15,771	10,743	0	0	26,514	0
Net Cash Provided by (Used in) Investing Activities:	<u>15,771</u>	<u>10,743</u>	<u>0</u>	<u>0</u>	<u>26,514</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,775,646	(7,141,461)	68,304	(7,135)	(4,304,646)	21,439
Cash and Cash Equivalents Beginning of Year	<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>
Cash and Cash Equivalents End of Year	<u>\$ 11,017,554</u>	<u>\$ 7,960,813</u>	<u>\$ 1,542,660</u>	<u>\$ 718,247</u>	<u>\$ 21,239,274</u>	<u>\$ 2,672,310</u>

(continued)

**CITY OF LIMA**  
**Allen County**

*Statement of Cash Flows*  
*Proprietary Funds*  
*For the Year Ended December 31, 2016*

	<b>Enterprise Funds</b>					<b>Governmental Activities Internal Service Funds</b>
	<b>Water</b>	<b>Sewer</b>	<b>Refuse</b>	<b>Storm Water</b>	<b>Total</b>	
<b>Reconciliation of Operating Gain (Loss) to Net Cash Provided by (Used in) Operating Activities:</b>						
Operating Gain (Loss)	\$ 4,145,730	\$ 2,760,137	\$ 15,655	\$ 435,631	\$ 7,357,153	\$ (57,966)
Adjustments:						
Depreciation	2,713,605	2,365,721	0	376,853	5,456,179	
(Increase) Decrease in Assets:						
Accounts Receivable	(360,873)	584,907	46,684	45,224	315,942	0
Materials and Supply Inventory	(26,583)	2,113	0	0	(24,470)	53,238
Prepaid Items	(21,739)	(12,673)	(184)	(944)	(35,540)	0
Net Pension Asset	8,440	7,088	272	1,739	17,539	0
Decrease in Deferred Outflows of Resources - Pension	(936,765)	(767,091)	(32,599)	(249,361)	(1,985,816)	0
Increase (Decrease) in Liabilities:						
Accounts Payable	194,375	26,741	(807)	5,365	225,674	2,417
Contracts Payable	(70,215)	(1,249,779)	0	155,640	(1,164,354)	0
Retainage Payable	0	(169,780)	0	0	(169,780)	0
Accrued Wages	15,812	10,785	1,048	6,605	34,250	0
Compensated Absences Payable	(37,006)	(40,670)	(2,403)	3,912	(76,167)	0
Intergovernmental Payable	(2,052)	(22,784)	(702)	(3,909)	(29,447)	0
Claims Payable	0	0	0	0	0	(6,913)
Refundable Deposits	7,519	0	0	0	7,519	0
Net Pension Liability	1,062,743	842,200	40,497	364,014	2,309,454	0
Decrease in Deferred Inflows of Resources - Pension	22,421	17,857	843	7,422	48,543	0
Net Cash Provided by (Used in) Operating Activities	<u>\$ 6,715,412</u>	<u>\$ 4,354,772</u>	<u>\$ 68,304</u>	<u>\$ 1,148,191</u>	<u>\$ 12,286,679</u>	<u>\$ (9,224)</u>

**Non-cash Capital Transactions**

As of December 31, 2016, the Water Fund received capital asset purchased by the Sewer Fund in the amount of \$2,557 which is included in contributed capital. The Sewer fund received a capital asset purchased by the Water Fund in the amount of \$2,589 which is also included in contributed capital. The Storm Water Fund received capital assets purchased by the Sewer Fund in the amount of \$2,313,206 which is also included in contributed capital.

The Storm Water Fund also received capital assets purchased by governmental activities which are included in contributed capital: \$59,878 of capital assets purchased by the ALL-Safe Routes to School Fund; \$65,500 of capital assets purchased by the ALL-Kibby Street Bridge Replacement Fund; \$24,810 of capital assets purchased by the ALL-Lima Main Street Bike Lanes Fund; and \$4,144 of capital assets which was purchased by the General Fund.

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, 2016*

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	<u>Agency</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 365,807
Cash and Cash Equivalents in Segregated Accounts	532,203
Accounts Receivable	<u>520,342</u>
<i>Total Assets</i>	<u><u>\$ 1,418,352</u></u>
<b>Liabilities</b>	
Intergovernmental Payable	\$ 30,097
Undistributed Monies	1,052,545
Deposits Held and Due to Others	<u>335,710</u>
<i>Total Liabilities</i>	<u><u>\$ 1,418,352</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, 2016*

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**NOTE 1: REPORTING ENTITY**

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

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

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

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

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

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

***A. Basis of Presentation***

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

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

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***Government-wide Financial Statements***

The statement of net position and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is also eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the City that are governmental and those that are considered business-type.

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 are the City's major governmental funds:

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**Allen County, Ohio**

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
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**General Fund** – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Weed/Property Cleanup Fund** – The weed/property cleanup fund accounts for the assessments charged for property demolition and cleanup services provided to City residents.

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.



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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
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**C. Measurement Focus**

***Government-wide Financial Statements***

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

***Fund Financial Statements***

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

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

**D. Basis of Accounting**

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

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

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*For the Year Ended December 31, 2016*  
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Nonexchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements, and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (See Note 6). Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

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

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

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

***E. 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."

During 2016, the City invested in US Government securities, including Federal Home Loan Bank, Federal Farm Credit Bank, and Federal Home Loan Mortgage Corporation 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

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
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income credited to the General Fund during 2016 amounted to \$85,611 which includes \$63,343 assigned from other City funds.

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

***F. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2016, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

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

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

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

***H. Notes Receivable***

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

***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

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
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resources include property taxes, special assessments, pension, and unavailable/deferred revenues. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the City, unavailable revenue includes delinquent property taxes, income taxes, special assessments, 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 Fund Net Position because they are maintained in separate bank accounts and their use is limited by applicable bond covenants, are recorded as “Restricted Cash and Cash Equivalents with Fiscal and Escrow Agents.”

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

***K. Capital Assets***

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

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

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

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*Notes to the Basic Financial Statements*  
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Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
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	N/A	30 - 99 Years
Storm Water Infrastructure	N/A	40 Years

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

***Capitalization of Interest***

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 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 \$25,679 during 2016 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 special assessment manuscript debt activity are reported as “interfund receivable/payable” and “due to/from other funds” on the fund financial statements according to its repayment schedule. See Note 14(B) for additional details on the special assessment debt.

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

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
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***M. Compensated Absences***

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

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

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

***N. Pension***

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, 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.

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
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**P. Fund Balance**

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

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

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

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

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

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

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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 public safety services, street and highway maintenance, court projects and community development.

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

***R. Operating Revenues and Expenses***

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

***S. Contributions of Capital***

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

***T. Interfund Activity***

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

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating



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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

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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 2016.

***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 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 City Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time the final appropriations were enacted by Council.

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

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**Allen County, Ohio**

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

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**X. Implementation of New Accounting Principles**

For the year ended December 31, 2016, the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and *Amendments to Certain Provisions of GASB Statements 67 and 68*, GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, GASB Statement No. 77, *Tax Abatement Disclosures*, GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*, and GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*.

GASB Statement No. 72 clarifies the definition of fair value for financial reporting purposes, establishes general principles for measuring fair value, provides additional fair value application guidance, and enhances disclosures about fair value measurements. These changes were incorporated in the City's fiscal year 2016 note disclosures; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of GASB Statement No. 68 as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also clarifies the application of certain provisions of GASB Statements 67 and 68. The implementation of GASB Statement No. 73 did not have an effect on the financial statements of the City.

GASB Statement No. 76 reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The implementation of GASB Statement No. 76 did not have an effect on the financial statements of the City.

GASB Statement No. 77 requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. These changes were incorporated in the City's fiscal year 2016 note disclosures; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 78 amends the scope of GASB Statement No. 68 to exclude certain multiple-employer defined benefit pension plans provided to employees of state and local governments on the basis that obtaining the measurements and other information required by GASB Statement No. 68 was not feasible. The implementation of GASB Statement No. 78 did not have an effect on the financial statements of the City.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance and also establishes additional note disclosure requirements for governments that participate in those

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
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pools. The implementation of GASB Statement No. 79 did not have an effect on the financial statements of the City.

**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 and the Weed/Property Cleanup Fund are 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 and Weed/Property Cleanup Fund.

**Net Change in Fund Balance**

	<b>General Fund</b>	<b>Weed/Property Cleanup Fund</b>
GAAP Basis	\$ 868,411	\$ (40,829)
Adjustments:		
Net adjustment for revenue accruals	(97,014)	0
Advances in	144,033	89,491
Net adjustment for expenditure accruals	(1,798,888)	(94,790)
Advances out	769,533	46,128
Encumbrances	(977,244)	(15,391)
Budget basis	<u>\$ (1,091,169)</u>	<u>\$ (15,391)</u>

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
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**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**  
**Allen County, Ohio**

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

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6. The State Treasury Asset Reserve (STAROhio);
7. Certain banker's acceptances and commercial paper notes in an amount not to exceed 40 percent of the interim monies available for investment at any one time; and

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

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

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

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

*Cash and Cash Equivalents in Segregated Accounts:* At year end, the City had \$532,203 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 \$3,484,104 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, 2016, the carrying amount of all City deposits was \$20,501,190 and the bank balance of all City deposits was \$21,608,275. Of the bank balance, \$9,129,756 was exposed to custodial risk as discussed below and \$12,478,519 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

**CITY OF LIMA**  
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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
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institutions. The City has no policy for custodial credit risk beyond the requirements of State statute.

**B. Investments**

As of December 31, 2016, the City had the following investments and maturities:

Investment	Measurement Value	Investment Maturity		% Total Investments	Moody
		1-3 Years	4-5 Years		
Federal Home Loan Bank	\$ 999,770	\$ 999,770	\$ 0	5.3%	AAA
Federal Farm Credit Bank	4,452,305	4,452,305	0	23.8%	AAA
Federal Home Loan Mortgage Corporation	13,281,259	5,334,379	7,946,880	70.9%	AAA
	<u>\$ 18,733,334</u>	<u>\$ 10,786,454</u>	<u>\$ 7,946,880</u>	<u>100.0%</u>	

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above table identifies the City's recurring fair value measurements as of December 31, 2016. The investments of the City are valued using quoted market prices (Level 1 inputs).

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

**Credit Risk** – As of December 31, 2016, 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.

**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, 2016.

**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.

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

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**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 2016 represent the collection of 2015 taxes. For 2016, real property taxes were levied after October 1, 2015, on the assessed value as of January 1, 2015, the lien date. These taxes will be collected in and are intended to finance 2016 operations. Assessed values for real property taxes are established by the State statute at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 2015. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility real and tangible personal property were levied after October 1, 2015, on the assessed values as of December 31, 2014, 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 2016 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
<b>Real Estate</b>	
Residential/Agricultural	\$ 216,604,400
Commercial/Industrial	120,904,140
Public Utilities	168,200
<b>Public Utility</b>	<u>21,875,750</u>
Total	<u><u>\$ 359,552,490</u></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, 2016, 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 2016 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, 2016*  
*(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	Weed/Property Cleanup Fund	Other Governmental Funds	Total
Nonspendable for:				
Unclaimed Monies	\$ 363,256	\$ 0	\$ 0	\$ 363,256
Prepays	151,642	0	45,610	197,252
Inventory	0	0	102,682	102,682
Advances to Other Funds	769,533	0	0	769,533
Total Nonspendable	<u>1,284,431</u>	<u>0</u>	<u>148,292</u>	<u>1,432,723</u>
Restricted for:				
Street Repair and Improvements	0	0	339,193	339,193
Law Enforcement Activities	0	0	624,975	624,975
Law Enforcement Equipment	0	0	4,696	4,696
Fire Vehicles	0	0	4,835	4,835
Community Development	0	0	134,130	134,130
DARE Program	0	0	116,131	116,131
Federal HOME Program Activities	0	0	623,390	623,390
Various Land Improvements	0	0	33,044	33,044
Various Building Improvements	0	0	274,334	274,334
Municipal Court Activities & Projects	0	0	1,259,496	1,259,496
Fire and EMS Projects	0	0	50,238	50,238
Transportation Capital Projects	0	0	88,990	88,990
Alcohol/Drug Treatment Education	0	0	407,054	407,054
Other Purposes	0	0	44,681	44,681
Total Restricted	<u>0</u>	<u>0</u>	<u>4,005,187</u>	<u>4,005,187</u>
Committed to:				
Recreation Activities and Improvement	0	0	49,585	49,585
Property and Maintenance Services	0	0	65,091	65,091
Traffic and Parking Services	0	0	373,490	373,490
Travel and Tourism Support	0	0	731,290	731,290
Total Committed	<u>0</u>	<u>0</u>	<u>1,219,456</u>	<u>1,219,456</u>
Assigned for:				
Debt Services	0	0	331,853	331,853
G-TV 2 Operations	0	0	4,833	4,833
Vehicle and Asset Repairs	34,580	0	0	34,580
Parks Improvements	55,943	0	0	55,943
Other Purposes	0	0	180,178	180,178
Encumbrances:				
General Government	211,829	0	0	211,829
Security of Persons and Property	93,811	0	0	93,811
Leisure Time Services	3,143	0	0	3,143
Community Development	75,550	0	0	75,550
Transportation	45,172	0	0	45,172
Capital Outlay	513,385	0	0	513,385
Subsequent Year Appropriations	5,268,291	0	0	5,268,291
Total Assigned	<u>6,301,704</u>	<u>0</u>	<u>516,864</u>	<u>6,818,568</u>
Unassigned (Deficit)	4,020,107	(93,674)	(560,632)	3,365,801
Total Fund Balance (Deficit)	<u>\$ 11,606,242</u>	<u>\$ (93,674)</u>	<u>\$ 5,329,167</u>	<u>\$ 16,841,735</u>



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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

**NOTE 8: RECEIVABLES**

Receivables at December 31, 2016 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
<b>Governmental Activities:</b>	
Real Estate Tax	\$ 1,239,216
Municipal Income Tax	3,577,118
Other Local Taxes	56,772
Total Taxes Receivable	\$ 4,873,106

A summary of the principal items of intergovernmental receivables follows:

	Amount
<b>Governmental Activities:</b>	
Homestead/Rollback	\$ 72,900
Local Government/State Income Tax	490,000
Motor Vehicle License Tax	124,500
Gasoline Excise Tax	497,000
Permissive Tax	544,284
COPS 2013UMWX0144 School Resource Officer	9,925
COPS 2014UMWX0053	28,418
STEP-2017-2-00-00-00479-00	1,711
IDEP-2017-2-00-00-00340-00	2,223
HOME Chip Housing	7,800
Community Development Block Grant	53,974
Law Enforcement Training Assistance	24,200
Indigent Interlock/Alcohol	2,132
COPS 2011 UMWX0143	20,771
ALL-Lima RR Grade, PID 80441	102,633
Ohio EPA 12(h) Municipal Parking Lot	0
ALL-Safe Routes to School, PID 96262	116,906
ALL-Lima Bike Lanes, PID 96710	38,609
Other Purposes	14,556
Total Intergovernmental Receivable	\$ 2,152,542

**CITY OF LIMA**  
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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

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A summary of utility accounts receivable is as follows:

	<u>Amount</u>
<b>Business-type Activities</b>	
Water	\$ 2,500,491
Sewer	1,807,992
Refuse	597,877
Storm Water	<u>3,289,122</u>
Total Accounts Receivable	<u>\$ 8,195,482</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 \$434,514 with uncollectible of \$158,358 at December 31, 2016. The notes are recorded net of an allowance for uncollectibles in the amount of \$276,155.

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

**NOTE 9: CAPITAL ASSETS**

A summary of changes in capital assets during 2016 follows:

	Balance 12/31/2015	Additions	Reductions	Transfers	Balance 12/31/2016
<b>Governmental Activities</b>					
<i>Capital Assets, not being depreciated:</i>					
Land	\$ 6,631,954	\$ 443,135	\$ 0	\$ 0	\$ 7,075,089
Construction in Progress	1,463,467	4,711,322	(2,485,268)	0	3,689,521
Total Capital Assets, not being depreciated	8,095,421	5,154,457	(2,485,268)	0	10,764,610
<i>Capital Assets, being depreciated:</i>					
Buildings	14,747,682	0	(2,656)	0	14,745,026
Improvements	2,548,858	74,896	0	0	2,623,754
Machinery and Equipment	6,468,850	741,793	(449,709)	0	6,760,934
Furniture and Fixtures	90,605	0	0	0	90,605
Vehicles	7,793,335	305,924	(317,259)	(4,144)	7,777,856
Infrastructure					
Roads	41,441,748	1,761,058	0	0	43,202,806
Sidewalks	4,324,209	309,696	0	0	4,633,905
Bridges	18,386,092	38,454	0	0	18,424,546
Signals and Traffic Lights	8,507,823	173,792	0	0	8,681,615
Curbs	5,840,477	90,580	0	(84,688)	5,846,369
Catch Basins	0	65,500	0	(65,500)	0
Rail Sidings	1,443,375	0	0	0	1,443,375
Total Capital Assets, being depreciated	111,593,054	3,561,693	(769,624)	(154,332)	114,230,791
Less Accumulated Depreciation:					
Buildings	(7,492,134)	(294,094)	2,656	0	(7,783,572)
Improvements	(1,804,987)	(100,338)	0	0	(1,905,325)
Machinery and Equipment	(3,698,660)	(475,922)	435,567	0	(3,739,015)
Furniture and Fixtures	(44,914)	(4,118)	0	0	(49,032)
Vehicles	(6,665,717)	(426,075)	320,651	0	(6,771,141)
Infrastructure					
Roads	(29,671,810)	(1,880,237)	0	0	(31,552,047)
Sidewalks	(784,328)	(109,884)	0	0	(894,212)
Bridges	(2,447,086)	(339,619)	0	0	(2,786,705)
Signals and Traffic Lights	(4,807,255)	(443,026)	0	0	(5,250,281)
Curbs	(3,549,150)	(146,110)	0	0	(3,695,260)
Rail Sidings	(583,366)	(72,169)	0	0	(655,535)
Total Accumulated Depreciation	(61,549,407)	(4,291,592)	758,874	0	(65,082,125)
Total Capital Assets being depreciated, net	50,043,647	(729,899)	(10,750)	(154,332)	49,148,666
Governmental Activities Capital Assets, Net	\$ 58,139,068	\$ 4,424,558	\$ (2,496,018)	\$ (154,332)	\$ 59,913,276

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

	Balance 12/31/2015	Additions	Reductions	Transfers	Balance 12/31/2016
<b>Business-Type Activities</b>					
<i>Capital Assets, not being depreciated:</i>					
Land	\$ 5,254,044	\$ 0	\$ 0	\$ 0	\$ 5,254,044
Construction in Progress	18,193,890	22,136,543	(6,113,060)	0	34,217,373
Total Capital Assets, not being depreciated	<u>23,447,934</u>	<u>22,136,543</u>	<u>(6,113,060)</u>	<u>0</u>	<u>39,471,417</u>
<i>Capital Assets, being depreciated:</i>					
Improvements	19,306,958	0	(5,563)	0	19,301,395
Buildings	75,001,915	1,129,190	(3,200)	0	76,127,905
Machinery and Equipment	33,395,671	515,895	(112,259)	0	33,799,307
Furniture and Fixtures	35,050	7,780	0	0	42,830
Vehicles	5,813,179	867,892	(646,098)	4,144	6,039,117
Capitalized Interest	5,881,909	25,679	0	0	5,907,588
Intangible Assets	317,989	0	0	0	317,989
Infrastructure:					
Storm Water	5,928,516	817,091	0	2,463,394	9,209,001
Sewer	26,722,851	3,524,831	0	(2,313,206)	27,934,476
Water	25,813,003	0	0	0	25,813,003
Total Capital Assets, being depreciated	<u>198,217,041</u>	<u>6,888,358</u>	<u>(767,120)</u>	<u>154,332</u>	<u>204,492,611</u>
Less Accumulated Depreciation:					
Improvements	(4,932,105)	(946,049)	1,962	0	(5,876,192)
Buildings	(29,066,477)	(1,572,467)	(8,809)	0	(30,647,753)
Machinery and Equipment	(18,821,429)	(1,546,159)	126,654	0	(20,240,934)
Furniture and Fixtures	(21,588)	(2,130)	0	0	(23,718)
Vehicles	(4,884,596)	(487,989)	645,847	0	(4,726,738)
Capitalized Interest	(3,701,750)	(108,079)	0	0	(3,809,829)
Intangible Assets	(317,988)	0	0	0	(317,988)
Infrastructure:					
Storm Water	(558,944)	(151,572)	0	0	(710,516)
Sewer	(15,324,346)	(321,631)	0	0	(15,645,977)
Water	(12,495,209)	(320,103)	0	0	(12,815,312)
Total Accumulated Depreciation	<u>(90,124,432)</u>	<u>(5,456,179)</u>	<u>765,654</u>	<u>0</u>	<u>(94,814,957)</u>
Total Capital Assets being depreciated, net	<u>108,092,609</u>	<u>1,432,179</u>	<u>(1,466)</u>	<u>154,332</u>	<u>109,677,654</u>
Business-Type Activities					
Capital Assets, Net	<u>\$ 131,540,543</u>	<u>\$ 23,568,722</u>	<u>\$ (6,114,526)</u>	<u>\$ 154,332</u>	<u>\$ 149,149,071</u>

During the year, the City transferred capital assets totaling \$154,332 from the governmental activities to the business-type activities. The transfer is recorded as contributed capital in the business-type activities. Capital assets were also transferred between business-type activities. These transfers are recorded as contributed capital in the receiving fund and loss on disposal of capital asset in the purchasing fund.

**CITY OF LIMA**  
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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

Depreciation expense was charged to functions as follows:

	<u>Depreciation</u>
<i>Governmental Activities:</i>	
Security of Persons and Property	\$ 552,562
Leisure Time Activities	189,696
Community Environment	28,393
Transportation	3,268,744
General Government	252,197
	\$ 4,291,592
 <i>Business-Type Activities:</i>	
Water Fund	\$ 2,713,605
Sewer Fund	2,365,721
Storm Water Fund	376,853
	\$ 5,456,179

**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, 2016, is estimated based on past experience in payment of claims at \$310,688.

	<u>Beginning of Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2015	295,276	5,454,446	5,432,121	317,601
2016	317,601	6,455,236	6,462,149	310,688

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
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**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, the plan increased its retention to 50% 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, 2014 (and through October 2016) the plan decreased its retention to 47% of the premium and losses on the first \$250,000 casualty treaty and 10% of the first \$1,000,000 property 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 772 and 783 members as of December 31, 2015 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, 2015 and 2014 (latest information available):

	<u>2015</u>	<u>2014</u>
Assets	\$ 14,643,667	\$ 14,830,185
Liabilities	(9,112,030)	(8,942,504)
Members' Equity	<u>\$ 5,531,637</u>	<u>\$ 5,887,681</u>

The complete audited financial statements for OPRM at the Plan’s website, [www.ohioplan.org](http://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 2016 the City contracted with a third party for insurance as follows:

Stolly Insurance Agency, Inc.		<u>Deductible</u>
Building and Contents	\$ 132,900,463	*
General Liability	\$ 8,000,000	*
Boiler and Machinery	\$ 30,000,000	*
Inland Marine	\$ 11,405,566	*
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	*

\* 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 \$2,778,615 as due in more than one year. Unpaid compensated absences for Business-Type Activities as of year end are reported on the Statement of Net Position as \$845,650 due in more than one year.

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**NOTE 12: DEFINED BENEFIT PENSION PLANS**

***Net Pension Liability***

The net pension liability reported on the statement of net position represents a 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 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 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 liability. Resulting adjustments to the net pension 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 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 plan; therefore, the following disclosure focuses on the traditional pension plan.



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

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

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

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those 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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*Notes to the Basic Financial Statements*  
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	State and Local
<b>2016 Statutory Maximum Contribution Rates</b>	
Employer	14.00 %
Employee	10.00 %
<b>2016 Actual Contribution Rates</b>	
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 \$1,595,889 for 2016. Of this amount, \$63,765 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](http://www.op-f.org) or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Upon attaining a qualifying age with sufficient years of service, a member of 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.

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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 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
<b>2016 Statutory Maximum Contribution Rates</b>		
Employer	19.50 %	24.00 %
Employee	12.25 %	12.25 %
 <b>2016 Actual Contribution Rates</b>		
Employer:		
Pension	19.00 %	23.50 %
Post-employment Health Care Benefits	0.50	0.50
Total Employer	19.50 %	24.00 %
 Employee	 12.25 %	 11.50 %

Employer contribution rates are expressed as a percentage of covered payroll. The City's contractually required contribution to OPF was \$2,101,202 for 2016. Of this amount \$89,965 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OPF's total pension liability was measured as of December 31, 2015, and was determined by rolling forward the total pension liability as of January 1, 2015, to December 31, 2015. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

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	OPERS		Total
	Traditional Plan	OPF	
Proportion of the Net Pension Liability			
Current Measurement Date	0.1012280%	0.4853540%	
Prior Measurement Date	0.1004760%	0.4659575%	
Change in Proportionate Share	0.0007520%	0.0193965%	
Proportionate Share of the Net Pension Liability	\$ 17,533,966	\$ 31,223,163	\$ 48,757,129
Pension Expense	\$ 2,566,024	\$ 4,406,676	\$ 6,972,700

At December 31, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS		Total
	Traditional Plan	OPF	
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ 5,153,890	\$ 5,081,933	\$ 10,235,823
Changes in Proportionate Share	59,842	806,180	866,022
City Contributions Subsequent to the Measurement Date	1,595,889	2,101,202	3,697,091
Total Deferred Outflows of Resources	\$ 6,809,621	\$ 7,989,315	\$ 14,798,936
<b>Deferred Inflows of Resources</b>			
Differences between Expected and Actual Experience	\$ 338,790	\$ 87,673	\$ 426,463
Total Deferred Inflows of Resources	\$ 338,790	\$ 87,673	\$ 426,463

\$3,697,091 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, 2017. 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		Total
	Traditional Plan	OPF	
2017	\$ 1,154,816	\$ 1,476,652	\$ 2,631,468
2018	1,237,225	1,476,652	2,713,877
2019	1,316,574	1,476,651	2,793,225
2020	1,166,327	1,205,738	2,372,065
2021	0	138,440	138,440
Thereafter	0	26,307	26,307
	\$ 4,874,942	\$ 5,800,440	\$ 10,675,382

***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 liability in the December 31, 2015, 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>
Wage Inflation	3.75 percent
Future Salary Increases, including inflation COLA or Ad Hoc COLA	4.25 to 10.05 percent, including wage inflation
Pre-January 7, 2013 Retirees	3.00 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	8.00 percent
Actuarial Cost Method	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 0.40 percent for 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 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	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other Investments	18.00	4.59
Total	<u>100.00 %</u>	<u>5.27 %</u>

**Discount Rate** The discount rate used to measure the total pension liability was eight 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 liability.

**Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the City's proportionate share of the net pension liability calculated using the current period discount rate assumption of eight percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (seven percent) or one-percentage-point higher (nine 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 liability:	\$ 27,935,891	17,533,966	\$ 8,760,271

**Changes between Measurement Date and Report Date**

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the City's net pension liability is expected to be significant.

**Actuarial Assumptions – OPF**

OPF's total pension liability as of December 31, 2015 is based on the results of an actuarial valuation date of January 1, 2015, 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

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*Notes to the Basic Financial Statements*  
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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.

Key methods and assumptions used in calculating the total pension liability in the latest actuarial valuation, prepared as of January 1, 2015, are presented below:

Valuation Date	January 1, 2015
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, simple

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, 2015 are summarized below:

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Asset Class	Target Allocation	10 Year Expected Real Rate of Return**	30 Year Expected Real Rate of Return**
Cash and Cash Equivalents	0.00 %	0.00 %	0.00 %
Domestic Equity	16.00	6.50	7.80
Non-US Equity	16.00	6.70	8.00
Core Fixed Income*	20.00	3.50	5.35
Global Inflation Protected*	20.00	3.50	4.73
High Yield	15.00	6.35	7.21
Real Estate	12.00	5.80	7.43
Private Markets	8.00	9.50	10.73
Timber	5.00	6.55	7.35
Master Limited Partnerships	8.00	9.65	10.75
Total	<u>120.00 %</u>		

Note: Assumptions are geometric.

\* levered 2x

\*\* Numbers are net of expected inflation

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 earnings 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:	\$ 41,179,170	\$ 31,223,163	\$ 22,789,446



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**NOTE 13: POST-EMPLOYMENT BENEFITS**

***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. 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 2015 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 2016, 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

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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 2016 as recommended by OPERS' actuary. 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 2016 was 4.0 percent.

In March 2016, OPERS received two favorable rulings from the IRS allowing OPERS to consolidate all health care assets into the 115 Health Care Trust. Transition to the new health care trust structure occurred during 2016. OPERS Combining Statement of Changes in Fiduciary Net Position for the year ended December 31, 2016, reflects a partial year of activity in the 401(h) Health Care Trust and the VEBA Trust prior to the termination of these trusts as of the end of the business day June 30, 2016, and the assets and liabilities or net position of these trusts being consolidated into the 115 Health Care Trust on July 1, 2016.

The City's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2016, 2015, and 2014 were \$265,981, \$260,238 and \$258,360, respectively. For 2016, 96 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.

***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, 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](http://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

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
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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 administered 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, 2016 through December 31, 2016. 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 is also authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents, or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's contributions to OPF, which were allocated to fund post-employment health care benefits, for police and firefighters were \$25,677 and \$23,947 for the year ended December 31, 2016, \$24,613 and \$24,401 for the year ended December 31, 2015, and \$23,023 and \$23,031 for the year ended December 31, 2014. 95 percent has been contributed for police and 96 percent has been contributed for firefighters for 2016. The full amount has been contributed for 2015 and 2014.

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*For the Year Ended December 31, 2016*  
*(Continued)*

**NOTE 14: LONG-TERM OBLIGATIONS**

The changes in the City's long-term obligations during 2016 were as follows:

	Interest Rate %	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016	Due Within One Year
<b>Governmental Activities</b>						
<i>Unvoted General Obligation Bonds</i>						
2010 Lighting Improvement GO RZ Bonds	5.22	\$ 640,000	\$ 0	\$ 100,000	\$ 540,000	\$ 100,000
2011 Various Purpose	3.5	567,000	0	105,500	461,500	109,500
2012 Various Purpose	1.00-3.00	1,160,000	0	275,000	885,000	180,000
Unamortized Premium		19,606	48	5,186	14,468	4,201
<i>Total Unvoted General Obligation Bonds</i>		<u>2,386,606</u>	<u>48</u>	<u>485,686</u>	<u>1,900,968</u>	<u>393,701</u>
<i>Bond Anticipation Notes</i>						
LAN Room Project	1.25	1,169,460	1,168,674	1,169,460	1,168,674	175,000
Fire Truck	1.25	450,000	450,000	450,000	450,000	0
Ambulance	1.25	220,000	220,000	220,000	220,000	130,000
Fire Station Improvements	1.25	195,000	195,000	195,000	195,000	0
Police Department Vehicles	1.25	140,417	141,000	140,417	141,000	55,000
Hall of Justice Generator Project	1.25	347,000	347,000	347,000	347,000	0
Fire Department Vehicles	1.25	47,797	48,000	47,797	48,000	20,000
Police Dept Vehicles	1.25	85,000	85,000	85,000	85,000	35,000
Street Sweeper	1.25	125,000	125,000	125,000	125,000	0
Simmons Field Lighting	1.25	224,000	224,000	224,000	224,000	0
Fire Department Heavy-Duty SUV Rescue	1.25	110,000	110,000	110,000	110,000	45,000
<i>Total Bond Anticipation Notes</i>		<u>3,113,674</u>	<u>3,113,674</u>	<u>3,113,674</u>	<u>3,113,674</u>	<u>460,000</u>
<i>Other Long-Term Obligations</i>						
Compensated Absences		2,552,573	2,778,615	2,552,573	2,778,615	0
Capital Lease - Copier	9.704	6,140	0	595	5,545	849
Capital Lease - Mailing System	3.000	4,722	0	1,265	3,457	1,422
Judgment Payable		110,000	0	0	110,000	110,000
		<u>2,673,435</u>	<u>2,778,615</u>	<u>2,554,433</u>	<u>2,897,617</u>	<u>112,271</u>
Net Pension Liability:						
OPERS		6,831,620	3,105,983	0	9,937,603	0
OP&F		24,138,542	7,084,621	0	31,223,163	0
Total Net Pension Liability		<u>30,970,162</u>	<u>10,190,604</u>	<u>0</u>	<u>41,160,766</u>	<u>0</u>
Total Governmental Long Term Liabilities		<u>\$ 39,143,877</u>	<u>\$ 16,082,941</u>	<u>\$ 6,153,793</u>	<u>\$ 49,073,025</u>	<u>\$ 965,972</u>

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
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	Interest Rate %	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016	Due Within One Year
<b>Business-Type Activities</b>						
<i>General Obligation Bonds</i>						
2012 Sewer Refunding	1.00-3.00	\$ 2,695,000	\$ 0	\$ 280,000	\$ 2,415,000	\$ 280,000
Refunding Premium		44,251	0	4,597	39,654	4,597
2012 Sewer Improvement	1.00-3.50	1,595,000	0	55,000	1,540,000	55,000
Unamortized Discount		(9,062)	313	0	(8,749)	(313)
<i>Total General Obligation Bonds</i>		<u>4,325,189</u>	<u>313</u>	<u>339,597</u>	<u>3,985,905</u>	<u>339,284</u>
<i>Revenue Bonds</i>						
2009 Sewer Improvement Taxable BAB		9,785,000	0	485,000	9,300,000	505,000
2010 Sewer Improvement Tax-Exempt		7,705,000	0	520,000	7,185,000	530,000
Unamortized Discount		(43,875)	2,961	0	(40,914)	(3,018)
2014 Sewer Improvements Tax-Exempt		15,675,000	0	280,000	15,395,000	290,000
Unamortized Premium		726,991	0	12,986	714,005	13,450
2010 Water Improvement Tax-Exempt		5,015,000	0	405,000	4,610,000	415,000
Unamortized Discount		(25,066)	2,024	0	(23,042)	(2,074)
<i>Total Revenue Bonds</i>		<u>38,838,050</u>	<u>4,985</u>	<u>1,702,986</u>	<u>37,140,049</u>	<u>1,748,358</u>
<i>Bond Anticipation Notes</i>						
LAN Room Project - Water Fund Portion	1.25	290,663	290,663	290,663	290,663	85,000
LAN Room Project - Sewer Fund Portion	1.25	290,663	290,663	290,663	290,663	85,000
Westminster Water Line	1.25	600,000	600,000	600,000	600,000	0
<i>Total Bond Anticipation Notes</i>		<u>1,181,326</u>	<u>1,181,326</u>	<u>1,181,326</u>	<u>1,181,326</u>	<u>170,000</u>
<i>Other Long-Term Obligations</i>						
Bresler Termination Agreement	0	994,580	0	142,082	852,498	142,082
OWDA Loan - Reservoir	4.32	28,741,562	0	596,575	28,144,987	622,625
OWDA Loan - Carbon Filter Project	3.83	15,958,972	0	335,635	15,623,337	348,613
OWDA Loan - Wastewater Upgrades	3.75	2,767,963	0	419,563	2,348,400	435,444
OWDA Loan - Bresler Pump Station	3.49	1,790,358	0	122,468	1,667,890	126,779
OWDA Loan - Elevated Storage Tank	4.64	2,619,188	0	48,584	2,570,604	50,865
OWDA Loan - Softening Basin	3.17	587,265	0	33,878	553,387	42,776
OWDA Loan - Interceptor	3.09	2,457,764	0	71,129	2,386,635	57,043
OWDA Loan - WWTP Improvements	2.54	53,551	11,459,423	0	11,512,974	0
OWDA Loan - CSO Separation	2.69	208,414	2,372,555	0	2,580,969 *	77,453
OWDA Loan - Storm Water Project	3.25	218,472	0	11,511	206,961	11,888
OWDA Loan - Storm Water Project II	2.66	41,837	0	2,303	39,534	2,365
Compensated Absences		921,817	845,650	921,817	845,650	0
		<u>57,361,743</u>	<u>14,677,628</u>	<u>2,705,545</u>	<u>69,333,826</u>	<u>1,917,933</u>
Net Pension Liability:						
Water		2,544,311	1,062,743	0	3,607,054	0
Sewer		2,136,359	842,200	0	2,978,559	0
Refuse		81,919	40,497	0	122,416	0
Storm Water		524,320	364,014	0	888,334	0
Total Net Pension Liability		<u>5,286,909</u>	<u>2,309,454</u>	<u>0</u>	<u>7,596,363</u>	<u>0</u>
Total Business-Type Activities Long-Term Liabilities		<u>\$ 106,993,217</u>	<u>\$ 18,173,706</u>	<u>\$ 5,929,454</u>	<u>\$ 119,237,469</u>	<u>\$ 4,175,575</u>

\* This debt issue recorded in the Sewer Fund to finance assets of the Storm Water Fund. See notation on page 26 for a further description of the presentation on the statement of net position

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, 2016*  
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**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 (manuscript debt activity). 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 \$122,870 towards these interfund assessments. See Note 16(A) for additional disclosure.

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
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**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.

**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 2016, \$1,750,000 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

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
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for a street sweeper, and \$1,054,000 in notes were issued for various fire and police vehicles. Of the total \$4,295,000 note issued, \$630,000 is included in Due Within One Year and \$3,665,000 is included in Due in More Than One Year as the notes were refinanced/repaid in a March 2017 bond anticipation note issue (see Note 23).

**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, 2016 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, 2016 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, 2016 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



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\$889,904. As of December 31, 2016 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, 2016 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, 2016 the City had requested draws of \$11,449,157, and capitalized interest and fees of \$63,817. The City's sewer system revenue will be used for repayment of the loan.

In 2015 the City's sewer utility entered into a loan agreement with OWDA to fund construction on the Wastewater CSO Separation Project. The maximum available under this agreement is \$3,500,000. As of December 31, 2016 the City had drawn \$2,553,326 of the loan principal, and capitalized interest and fees of \$27,643. The City's sewer system revenue will be used for repayment of the loan.

The loan for the interceptor project is currently in repayment; however the repayment schedule has not been finalized with OWDA. A debt retirement schedule has been estimated and is included below based upon the terms of each loan. The loan for the wastewater treatment plant improvements project is not complete and therefore, its debt retirement schedule is not included below.

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

Year Ending December 31,	General Obligation Bonds		Bond Anticipation Note		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 389,500	\$ 65,963	\$ 460,000	\$ 6,900	\$ 849,500	\$ 72,863
2018	378,500	51,565	2,653,674	53,073	3,032,174	104,638
2019	402,500	38,872	0	0	402,500	38,872
2020	301,000	25,450	0	0	301,000	25,450
2021	180,000	14,072	0	0	180,000	14,072
2022-2026	125,000	22,437	0	0	125,000	22,437
2027-2031	90,000	11,415	0	0	90,000	11,415
2032	20,000	600	0	0	20,000	600
Total	<u>\$ 1,886,500</u>	<u>\$ 230,374</u>	<u>\$ 3,113,674</u>	<u>\$ 59,973</u>	<u>\$ 5,000,174</u>	<u>\$ 290,347</u>

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*Notes to the Basic Financial Statements*  
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*(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
2017	\$ 142,082	\$ 0	\$ 335,000	\$ 101,143	\$ 1,775,851	\$ 2,134,583
2018	142,082	0	350,000	91,038	1,845,544	2,070,558
2019	142,082	0	350,000	84,076	1,918,009	2,003,992
2020	142,082	0	355,000	67,086	1,993,358	1,934,780
2021	142,082	0	365,000	70,042	2,071,706	1,862,817
2022-2026	142,088	0	1,290,000	218,986	8,819,666	8,314,733
2027-2031	0	0	375,000	125,315	9,668,716	6,555,993
2032-2036	0	0	440,000	63,650	11,423,597	4,747,079
2037-2041	0	0	95,000	3,325	13,965,346	2,169,437
2042 - 2046	0	0	0	0	2,640,911	155,598
Total	<u>\$ 852,498</u>	<u>\$ 0</u>	<u>\$ 3,955,000</u>	<u>\$ 824,661</u>	<u>\$ 56,122,704</u>	<u>\$ 31,949,570</u>

	Revenue Bonds (Gross)		Bond Anticipation Note		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 1,740,000	\$ 1,668,621	\$ 170,000	\$ 2,550	\$ 4,162,933	\$ 3,906,897
2018	1,810,000	1,603,680	1,011,326	20,227	5,158,952	3,785,503
2019	1,875,000	1,534,704	0	0	4,285,091	3,622,772
2020	1,665,000	1,457,281	0	0	4,155,440	3,459,147
2021	1,720,000	1,383,363	0	0	4,298,788	3,316,222
2022-2026	9,985,000	5,585,638	0	0	20,236,754	14,119,357
2027-2031	8,290,000	2,965,976	0	0	18,333,716	9,647,284
2032-2036	3,045,000	1,683,900	0	0	14,908,597	6,494,629
2037-2041	3,740,000	984,800	0	0	17,800,346	3,157,562
2042 - 2046	2,620,000	212,200	0	0	5,260,911	367,798
Total	<u>\$ 36,490,000</u>	<u>\$ 19,080,163</u>	<u>\$ 1,181,326</u>	<u>\$ 22,777</u>	<u>\$ 98,601,528</u>	<u>\$ 51,877,171</u>

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

The City entered into a capital lease in 2014 to purchase a new mailing system for the City's municipal building. This lease meets the criteria of a capital lease pursuant to generally accepted accounting principles. A capital asset has been recorded in the government-type activities section in the amount of \$6,606. This amount 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 2016 totaled \$1,265. As of December 31, 2016 the net book value of the asset is \$3,578.

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 2016 totaled \$595. As of December 31, 2016 the net book value of the asset is \$4,955.

The expense resulting from the amortization of the capital assets is included with depreciation.

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

<b>Year Ending December 31,</b>	<b>Governmental Activities</b>
2017	4,490
2018	4,490
2019	3,158
2020	2,036
Total Minimum Lease Payments	14,174
Less: Amount Representing Interest	(5,172)
Present Value of Minimum Lease Payments	\$ 9,002

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**NOTE 16: INTERFUND TRANSACTIONS**

**A. Interfund Transactions**

Interfund transactions are used by the City to fund small special assessment projects. As of December 31, 2016, balance sheet receivable and payables resulted from interfund transactions for governmental manuscript debt. The general fund receivable and various other governmental funds payables resulted from applying generally accepted accounting principles.

	Interfund Receivable	Interfund Payable	Due to Other Funds	Due from Other Funds
<b>Governmental Funds</b>				
General Fund	\$ 42,277	\$ 0	\$ 0	\$ 0
Other Governmental Funds				
COPS 2013UMWX0144	0	9,925	0	0
COPS 2014UMWX0053	0	28,418	0	0
IDEP 2017-2-00-00-00340-00	0	2,223	0	0
STEP 2017-2-00-00-00505-00	0	1,711	0	0
Ohio EPA 12(h) Municipal Parking Lot	0	0	0	0
Debt Service Fund	114,000	0	198,040	0
Special Assessments Fund	0	114,000	0	198,040
Total Other Governmental Funds	114,000	156,277	198,040	198,040
Total Governmental Funds	\$ 156,277	\$ 156,277	\$ 198,040	\$ 198,040
<b>Total All Funds</b>	\$ 156,277	\$ 156,277	\$ 198,040	\$ 198,040

**B. Reconciliation of Interfund Transfers**

	Transfers-In	Transfers-Out
<b>Governmental Funds</b>		
General Fund	\$ 0	\$ 533,834
Other Governmental Funds		
ALL-Lima Bike Path, PID 92337	4,294	0
Special Assessment Fund	73,870	0
General Debt Service	529,540	0
Special Assessments Debt Service	0	73,870
Total Other Governmental Funds	607,704	73,870
<b>Total Governmental Funds</b>	\$ 607,704	\$ 607,704

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

Transfer was made from the General Fund to the General Debt Service Fund for repayment on debt obligations. The transfer made from the General Fund to the ALL-Lima Bike Path, PID 92337 Fund was to reimburse the grant fund for a project expense that was to be funded with local funds. The transfer between the Special Assessment Debt Service Fund and the Special Assessment Capital Project Fund is related to the interfund liability for manuscript debt.

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

As of December 31, 2016, advances to and from other fund transactions to eliminate negative cash positions were as follows:

	Advances to Other Funds	Advances From Other Funds
<b>Governmental Funds</b>		
General Fund	\$ 769,533	\$ 0
Other Governmental Funds		
Weed/Property Cleanup Fund	0	89,491
Street Repair Fund	0	337,728
2014-DJ-BX-1084 JAG grant	0	20,771
Buttonbush Preserve and Expansion	0	66,836
Lima Stadium Park - ALLE-002C	0	138,000
Special Assessment Debt Service	0	72,693
Total Other Governmental Funds	0	725,519
<b>Total Governmental Funds</b>	<b>\$ 769,533</b>	<b>\$ 725,519</b>
<b>Internal Service Funds</b>		
Utilities Gasoline Fund	\$ 0	\$ 44,014
<b>Total Internal Service Funds</b>	<b>\$ 0</b>	<b>\$ 44,014</b>
 <b>Totals</b>	 <b>\$ 769,533</b>	 <b>\$ 769,533</b>

**NOTE 17: DEFERRED INFLOWS OF RESOURCES**

Deferred inflows of resources at December 31, 2016 consisted of the following:

	Statement of Net Position	Balance Sheet
Property Taxes	\$ 907,669	\$ 1,239,216
Income Taxes	0	2,249,478
Grants	0	1,130,402
Special Assessments	10,857,444	10,857,444
Pension	279,687	0
<b>Totals</b>	<b>\$ 12,044,800</b>	<b>\$ 15,476,540</b>

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

**NOTE 18: COMMITMENTS**

**A. Contractual Commitments**

As of December 31, 2016, the City had contractual commitments for the following projects:

	Contractual Commitment	Expended	Remaining Balance
Utilities Customer Service Software Implementation	\$ 761,250	\$ 0	\$ 761,250
Wastewater Headworks Project	10,647,864	1,042,941	9,604,923
Combined Sewer Overflow Tank Project	1,419,000	0	1,419,000
Wastewater Segmented Block Rehab	821,201	446,413	374,788
Storm Sewer CIPP-Liner Project	339,824	17,432	322,392
CMOM Program Phase II	320,000	107,614	212,387
Lima Stadium Park Project	1,428,550	1,151,305	277,245
Hall of Justice HVAC Control System Improvements	160,983	0	160,983
	<u>\$ 15,898,672</u>	<u>\$ 2,765,704</u>	<u>\$ 13,132,968</u>

**B. Encumbrance Commitments**

As of December 31, 2016, the City has the following significant outstanding encumbrances within governmental funds:

Fund	Amount
General Fund	\$ 977,244
Nonmajor Governmental Funds	
Street Repair Fund	62,201
CHIP Housing Improvement	216,926
CDBG Block Grant	148,950
Lima Stadium Park, ALLE-002C	277,245
	<u>\$ 1,682,566</u>

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

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**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, 2016.

**B. Litigation**

As of December 31, 2016, 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, 2016*  
*(Continued)*

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**NOTE 20: ACCOUNTABILITY AND COMPLIANCE**

Fund balances at December 31, 2016 included the following individual fund deficits:

	Deficit Fund Balance
<b>Governmental Funds</b>	
Weed/Property Cleanup	\$ 93,677
Nonmajor Governmental Funds:	
JAG 2014-DJ-BX-1084	862
Buttonbush Preserve Expansion & Path	66,835
Lima Stadium Park ALLE-002C	425,244
Special Assessment Debt Service	67,691
Total Nonmajor Governmental Funds:	<u>560,632</u>
Total Governmental Funds	<u>\$ 654,309</u>

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, Kelli Singhaus, Interim 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, 2016 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, 2016*  
*(Continued)*

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**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 Administrator 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: TAX ABATEMENT DISCLOSURES**

As of December 31, 2016, the City of Lima provides tax incentives under two programs: The Community Reinvestment Area (CRA) and the Lima New Jobs Program.

***Real estate tax abatements***

Pursuant to Ohio Revised Code Chapter 5709, the City established its first Community Reinvestment Area (CRA) in 1993 and its first Enterprise Zone (EZ) in 1983. Since then, the CRA and EZ have been updated and expanded and include land within the boundaries of the City of Lima. The City of Lima

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

authorizes incentives through passage of public ordinances, based upon each businesses investment criteria, and through a contractual application process with each business, including proof that the improvements have been made. The abatement equals an agreed upon percentage of the additional property tax resulting from the increase in assessed value as a result of the improvements. The amount of the abatement is deducted from the recipient’s property tax bill. The establishment of the Community Reinvestment Areas and the Enterprise Zones gave the City the ability to maintain and expand business located in the City and created new jobs by abating or reducing assed valuation of properties, resulting in abated taxes, from new or improved business real estate and includes major housing improvements. The City of Lima also contracts with the Lima City School District for payments in lieu of taxes when required by Section 5709.82 of the Ohio Revised Code.

***Income tax abatement programs***

The City of Lima created the Lima New Jobs Program in 2003. The purpose of the program is to maintain the City’s competitiveness as a site for location of new business and the expansion of existing businesses. Pursuant to Ohio Revised Code Chapter 718 and City ordinance, the City provides an incentive to the company based upon the company’s gross annual payroll, the amount of income tax generated annually and the number of jobs created or retained by the business. The abatement is administered as a refund based upon the company’s payroll taxes. Also the time period of the incentive in years, is determined by how many new jobs are to be created by the company. The cap on the incentive is \$30,000 per year, with an incentive period of no more than five years.

***City Council’s incentive criteria for decision making***

The City of Lima has offered tax incentives and CRA/EZ abatements to various business based upon substantial project investment into the City. The City considers projects that have at least \$1 million dollar real estate investment into a property, along with the retention and creation of at least five jobs with a payroll increasing at least \$1 million annually. There have been a few CRA tax abatement transaction in the past that were less than the criteria above, however these projects rehabilitated some areas of the City needing improvement with much success.

Tax Abatement Program	Total Amount of Taxes Abated (Incentives Abated) For the Year 2016 (in Actual Dollars)
<i>Community Reinvestment Area (CRA)</i>	
- Professional Services	\$ 6,937
- Retail	3,896
 <i>Lima New Jobs Program</i>	
- Professional Services	10,650

Pursuant to Section 5709.82 of the Ohio Revised Code, the City of Lima and the Perry Local School District in line with Section 5709.82 of the Ohio Revised Code, created a Community Reinvestment Area Compensation Agreement. The agreement states a 50% reimbursement percentage, requiring municipal income tax revenue sharing with the Perry Local School District when new income tax collections exceed \$1 million and the corresponding Enterprise Zone Agreement is applicable.

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

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During 2016, the City paid \$116,968 to the Perry Local School District. This amount includes \$27,007 which would normally be paid in 2016 for tax year 2015 and \$89,961 cumulative prior years.

**NOTE 24: SUBSEQUENT EVENTS**

In March 2017, the City issued \$3,665,000 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 projects at the City's Simmons Field. The note proceeds repaid a portion of the \$4,295,000 2016 bond anticipation notes. \$630,000 of the 2016 bond anticipation notes was repaid.

**REQUIRED SUPPLEMENTARY INFORMATION**



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

*Required Supplementary Information*  
*Schedule of the City's Proportionate Share of the Net Pension Liability*  
*Last Three Years (1)*

	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>			
City's Proportion of the Net Pension Liability	0.1012280%	0.1004760%	0.1004760%
City's Proportionate Share of the Net Pension Liability	\$ 17,533,966	\$ 12,118,529	\$ 11,844,811
City's Covered-Employee Payroll	\$ 12,598,817	\$ 12,318,492	\$ 11,852,492
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	139.17%	98.38%	99.94%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%
<b><i>Ohio Police and Fire Pension Fund (OPF)</i></b>			
City's Proportion of the Net Pension Liability	0.4853540%	0.4659575%	0.4659575%
City's Proportionate Share of the Net Pension Liability	\$ 31,223,163	\$ 24,138,542	\$ 22,693,592
City's Covered-Employee Payroll	\$ 9,802,812	\$ 9,176,804	\$ 8,804,031
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	318.51%	263.04%	257.76%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.77%	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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
Contractually Required Contribution	\$ 1,595,889	\$ 1,511,858	\$ 1,478,219	\$ 1,540,824
Contributions in Relation to the Contractually Required Contribution	<u>(1,595,889)</u>	<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>	<u>\$ 0</u>
City's covered-employee payroll	\$ 13,299,075	\$ 12,598,817	\$ 12,318,492	\$ 11,852,492
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	12.00%	13.00%
<b><i>Ohio Police and Fire Pension Fund (OPF)</i></b>				
Contractually Required Contribution	\$ 2,101,202	\$ 2,082,146	\$ 1,950,002	\$ 1,599,777
Contributions in relation to the contractually required contribution	<u>(2,101,202)</u>	<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>	<u>\$ 0</u>
City's covered-employee payroll	\$ 9,924,649	\$ 9,802,812	\$ 9,176,804	\$ 8,804,031
Contributions as a percentage of covered-employee payroll	21.17%	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>
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
<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>\$ 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
15.03%	15.05%	14.98%	15.03%	15.07%	15.01%

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





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

*Nonmajor Governmental Fund Descriptions*

**Nonmajor Special Revenue Funds**

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

***Indigent Alcohol Treatment***

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

***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.

***Safe Neighborhood Anti-Heroin Initiative***

To account for state grant funds which 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.

***JAG 2015-DJ-BX-0131***

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

***SFY16 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.

***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.

## **Nonmajor Special Revenue Funds**

### ***SFY17 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.

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

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

### ***STEP 2017-2-00-00-00505-00***

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

### ***IDEP 2017-2-00-00-00364-00***

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

### ***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.

### ***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**

### ***COPS 2011UMWX0143***

To account for federal grant monies to initiate or enhance the agency's community policing plan 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.

### ***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 Education Program 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.

### ***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.

## **Nonmajor Special Revenue Funds**

### ***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.

### ***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.

## **Nonmajor Special Revenue Funds**

### ***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.

### ***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

## **Nonmajor Special Revenue Funds**

### ***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 proceeds to be used for a network server, software & computer.

### ***NS Program***

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

### ***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.

### ***JAG 2014-DJ-BX-1084***

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.

### ***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.

### ***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.

### ***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.

## **Nonmajor Capital Projects Funds**

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

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

### ***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.

### ***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.

### ***Buttonbush Preserve Expansion and Path***

To account for federal monies for the Buttonbush Trail Project which includes the construction of trails, a wood bridge, signage and a parking area in the Buttonbush Wetland Preserve area.

### ***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.

### ***Lima Stadium Park, ALLE-002C***

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



## **Nonmajor Capital Projects Funds**

### ***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.

### ***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.

### ***2015 Assistance to Firefighters Grant***

To account federal funds to be used to protect the health and safety of the public and firefighting personnel against fire and fire-related hazards

### ***ALL-SRTS Lima, PID 96262***

To account for federal monies for the project that includes improvements to sidewalks, ramps, crosswalks, school zone signage and pedestrian signal heads to provide safe routes to city schools.

### ***ALL-LIMA Bike Lanes, PID 96710***

To account for federal monies for the project that includes improvements to nonconforming ADA ramps as well as various sidewalk replacements. The project also added shared lane markings and corresponding signage for bicycles along a 3.3 mile route.

## **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, 2016*

	<u>Nonmajor Special Revenue</u>	<u>Nonmajor Capital Projects</u>	<u>Nonmajor Debt Service</u>	<u>Total Nonmajor Governmental Funds</u>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 3,875,226	\$ 1,365,554	\$ 1	\$ 5,240,781
Receivables:				
Taxes	56,772	0	0	56,772
Intergovernmental	1,316,938	258,148	0	1,575,086
Special Assessments	2,731,350	0	675,210	3,406,560
Interfund	0	0	114,000	114,000
Accrued Interest	0	0	1,230	1,230
Materials and Supplies Inventory	102,682	0	0	102,682
Due From Other Funds	0	0	198,040	198,040
Notes Receivable	276,155	0	0	276,155
Prepaid Items	0	45,610	0	45,610
<b>Restricted assets:</b>				
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	23,583	23,583
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 8,359,123</u>	<u>\$ 1,669,312</u>	<u>\$ 1,012,064</u>	<u>\$ 11,040,499</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 59,512	\$ 7,607	\$ 0	\$ 67,119
Contracts Payable	8,246	535,393	0	543,639
Interfund Payable	42,277	114,000	0	156,277
Accrued Wages	43,561	0	0	43,561
Retainages Payable	0	10,000	0	10,000
Intergovernmental Payable	5,078	0	0	5,078
Due to Other Funds	0	198,040	0	198,040
Advances from Other Funds	358,499	204,836	72,693	636,028
<i>Total Liabilities</i>	<u>517,173</u>	<u>1,069,876</u>	<u>72,693</u>	<u>1,659,742</u>
<b>Deferred Inflows of Resources</b>				
Special Assessments Levied for Next Year	3,376,380	0	675,210	4,051,590
<i>Total Deferred Inflows of Resources</i>	<u>3,376,380</u>	<u>0</u>	<u>675,210</u>	<u>4,051,590</u>
Total Liabilities & Deferred Inflows of Resources	<u>3,893,553</u>	<u>1,069,876</u>	<u>747,903</u>	<u>5,711,332</u>
<b>Fund Balances</b>				
Nonspendable	102,682	45,610	0	148,292
Restricted	2,993,063	1,012,124	0	4,005,187
Committed	1,185,675	33,781	0	1,219,456
Assigned	185,011	0	331,853	516,864
Unassigned	(861)	(492,079)	(67,692)	(560,632)
Total Fund Balances	<u>4,465,570</u>	<u>599,436</u>	<u>264,161</u>	<u>5,329,167</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 8,359,123</u>	<u>\$ 1,669,312</u>	<u>\$ 1,012,064</u>	<u>\$ 11,040,499</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, 2016*

	<u>Non-Major Special Revenue</u>	<u>Non-Major Capital Projects</u>	<u>Non-Major Debt Service</u>	<u>Total Nonmajor Governmental Funds</u>
<b>Revenues:</b>				
Other Local Taxes	\$ 247,247	\$ 0	\$ 0	\$ 247,247
Intergovernmental	3,826,298	3,224,604	0	7,050,902
Charges for Services	329,993	0	0	329,993
Fines and Forfeitures	665,485	255,111	0	920,596
Special Assessments	0	14,399	48,088	62,487
Contributions and Donations	38,668	0	0	38,668
Investment Income	18,607	65	11,088	29,760
Miscellaneous	152,987	38	0	153,025
Total Revenues	<u>5,279,285</u>	<u>3,494,217</u>	<u>59,176</u>	<u>8,832,678</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	831,843	0	0	831,843
Leisure Time Activities	82,990	56,450	0	139,440
Community Environment	1,091,152	0	0	1,091,152
Transportation	2,105,583	0	0	2,105,583
General Government	383,233	0	0	383,233
Capital Outlay	131,098	3,999,127	0	4,130,225
<b>Debt Service:</b>				
Principal Retirement	0	0	3,594,174	3,594,174
Interest and Fiscal Charges	0	3,864	147,346	151,210
Total Expenditures	<u>4,625,899</u>	<u>4,059,441</u>	<u>3,741,520</u>	<u>12,426,860</u>
Excess of Revenues Over (Under) Expenditures	<u>653,386</u>	<u>(565,224)</u>	<u>(3,682,344)</u>	<u>(3,594,182)</u>
<b>Other Financing Sources (Uses):</b>				
Premium on Bond Anticipation Notes Issued	0	0	26,243	26,243
Proceeds of Bond Anticipation Notes Issued	0	0	3,113,674	3,113,674
Rebates on RZ and BAB Bonds	0	0	14,006	14,006
Transfers-In	0	78,164	529,540	607,704
Transfers-Out	0	0	(73,870)	(73,870)
Total Other Financing Sources (Uses)	<u>0</u>	<u>78,164</u>	<u>3,609,593</u>	<u>3,687,757</u>
Net Change in Fund Balance	653,386	(487,060)	(72,751)	93,575
Fund Balance Beginning of Year	<u>3,812,184</u>	<u>1,086,496</u>	<u>336,912</u>	<u>5,235,592</u>
Fund Balance End of Year	<u>\$ 4,465,570</u>	<u>\$ 599,436</u>	<u>\$ 264,161</u>	<u>\$ 5,329,167</u>

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

*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2016*

	<b>Indigent Alcohol</b>	<b>COPS 2013UMWX0 144</b>	<b>COPS 2014UMWX0 053</b>	<b>Municipal Probation Services</b>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 349,313	\$ 0	\$ 0	\$ 54,119
Receivables:				
Taxes	0	0	0	0
Intergovernmental	0	9,925	28,418	0
Special Assessments	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Due From Other Funds	0	0	0	0
Notes Receivable	0	0	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 349,313</u>	<u>\$ 9,925</u>	<u>\$ 28,418</u>	<u>\$ 54,119</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 1,454	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0	0
Interfund Payable	0	9,925	28,418	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>1,454</u>	<u>9,925</u>	<u>28,418</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Special Assessments Levied for Next Year	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>1,454</u>	<u>9,925</u>	<u>28,418</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	347,859	0	0	54,119
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>347,859</u>	<u>0</u>	<u>0</u>	<u>54,119</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 349,313</u>	<u>\$ 9,925</u>	<u>\$ 28,418</u>	<u>\$ 54,119</u>

<u>Drug Enforcement / Education</u>	<u>SFY17 Specialized Dockets Payroll Subsidy</u>	<u>STEP 2017-2- 00-00-00505- 00</u>	<u>IDEP 2017-2- 00-00-00364- 00</u>	<u>Traffic / Parking Control</u>	<u>ALCAP Operations</u>
\$ 26,935	\$ 26,333	\$ 0	\$ 0	\$ 374,038	\$ 4,833
0	0	0	0	0	0
0	0	1,711	2,223	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>\$ 26,935</u>	<u>\$ 26,333</u>	<u>\$ 1,711</u>	<u>\$ 2,223</u>	<u>\$ 374,038</u>	<u>\$ 4,833</u>
\$ 495	\$ 0	\$ 0	\$ 0	\$ 550	\$ 0
0	0	0	0	0	0
0	0	1,711	2,223	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>495</u>	<u>0</u>	<u>1,711</u>	<u>2,223</u>	<u>550</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>495</u>	<u>0</u>	<u>1,711</u>	<u>2,223</u>	<u>550</u>	<u>0</u>
0	0	0	0	0	0
26,440	26,333	0	0	0	0
0	0	0	0	373,488	0
0	0	0	0	0	4,833
0	0	0	0	0	0
<u>26,440</u>	<u>26,333</u>	<u>0</u>	<u>0</u>	<u>373,488</u>	<u>4,833</u>
<u>\$ 26,935</u>	<u>\$ 26,333</u>	<u>\$ 1,711</u>	<u>\$ 2,223</u>	<u>\$ 374,038</u>	<u>\$ 4,833</u>

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

*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2016*  
*(continued)*

	<u>State Highway</u>	<u>Street Repair</u>	<u>2011 Ash Borer Grant</u>	<u>Recreational Activity</u>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 213,266	\$ 179	\$ 79	\$ 49,952
Receivables:				
Taxes	0	0	0	0
Intergovernmental	46,500	1,119,284	0	0
Special Assessments	0	0	0	0
Materials and Supplies Inventory	0	102,682	0	0
Due From Other Funds	0	0	0	0
Notes Receivable	0	0	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 259,766</u>	<u>\$ 1,222,145</u>	<u>\$ 79</u>	<u>\$ 49,952</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 15,142	\$ 0	\$ 365
Contracts Payable	0	8,246	0	0
Interfund Payable	0	0	0	0
Accrued Wages	0	31,759	0	0
Intergovernmental Payable	0	3,576	0	0
Advances from Other Funds	0	337,728	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>396,451</u>	<u>0</u>	<u>365</u>
<b>Deferred Inflows of Resources</b>				
Special Assessments Levied for Next Year	39,382	605,648	0	0
<i>Total Deferred Inflows of Resources</i>	<u>39,382</u>	<u>605,648</u>	<u>0</u>	<u>0</u>
Total Liabilities & Deferred Inflows of Resources	<u>39,382</u>	<u>1,002,099</u>	<u>0</u>	<u>365</u>
<b>Fund Balances</b>				
Nonspendable	0	102,682	0	0
Restricted	220,384	117,364	79	0
Committed	0	0	0	49,587
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>220,384</u>	<u>220,046</u>	<u>79</u>	<u>49,587</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 259,766</u>	<u>\$ 1,222,145</u>	<u>\$ 79</u>	<u>\$ 49,952</u>

<b>Moving Ohio Forward Demo Program</b>	<b>LLEBG 2004- LB-BX-0662</b>	<b>LLEBG 2003- LB-BX-17</b>	<b>Law Enforcement Trust</b>	<b>COPS Asset Forfeiture</b>	<b>DARE Education Program</b>	<b>FIRE EMS A72</b>
\$ 33,616	\$ 1	\$ 172	\$ 10,082	\$ 129,081	\$ 116,131	\$ 2,500
0	0	0	0	0	0	0
0	0	0	0	0	0	0
228,849	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>\$ 262,465</u>	<u>\$ 1</u>	<u>\$ 172</u>	<u>\$ 10,082</u>	<u>\$ 129,081</u>	<u>\$ 116,131</u>	<u>\$ 2,500</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>
228,849	0	0	0	0	0	0
<u>228,849</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
228,849	0	0	0	0	0	0
0	0	0	0	0	0	0
33,616	1	172	10,082	129,081	116,131	2,500
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>33,616</u>	<u>1</u>	<u>172</u>	<u>10,082</u>	<u>129,081</u>	<u>116,131</u>	<u>2,500</u>
<u>\$ 262,465</u>	<u>\$ 1</u>	<u>\$ 172</u>	<u>\$ 10,082</u>	<u>\$ 129,081</u>	<u>\$ 116,131</u>	<u>\$ 2,500</u>

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

*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2016*  
*(continued)*

	<u>LLEBG 2000- LB-BX-2537</u>	<u>LLEBG 2001- LB-BX-1395</u>	<u>LLEBG 2002- LB-BX-0948</u>	<u>PACE 2002- DG-B02-7341</u>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 21,363	\$ 11,372	\$ 8,505	\$ 886
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
Due From Other Funds	0	0	0	0
Notes Receivable	0	0	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 21,363</u>	<u>\$ 11,372</u>	<u>\$ 8,505</u>	<u>\$ 886</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Special Assessments Levied for Next Year	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>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	21,363	11,372	8,505	886
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
<i>Total Fund Balances</i>	<u>21,363</u>	<u>11,372</u>	<u>8,505</u>	<u>886</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 21,363</u>	<u>\$ 11,372</u>	<u>\$ 8,505</u>	<u>\$ 886</u>



<u>CHIP Housing</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>	<u>Fire Dept FEMA Grant</u>
\$ 274,246	\$ 135,414	\$ 5,997	\$ 32,566	\$ 1,170	\$ 674,518	\$ 34,944
0	0	0	0	0	56,772	0
7,800	0	53,974	0	0	0	0
0	0	1,267,490	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
205,836	2,413	67,906	0	0	0	0
<u>\$ 487,882</u>	<u>\$ 137,827</u>	<u>\$ 1,395,367</u>	<u>\$ 32,566</u>	<u>\$ 1,170</u>	<u>\$ 731,290</u>	<u>\$ 34,944</u>
\$ 0	\$ 1,849	\$ 17,685	\$ 1,256	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	470	9,423	0	0	0	0
0	0	1,502	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>2,319</u>	<u>28,610</u>	<u>1,256</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>1,267,490</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>1,267,490</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>2,319</u>	<u>1,296,100</u>	<u>1,256</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
487,882	135,508	99,267	0	1,170	0	34,944
0	0	0	31,310	0	731,290	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>487,882</u>	<u>135,508</u>	<u>99,267</u>	<u>31,310</u>	<u>1,170</u>	<u>731,290</u>	<u>34,944</u>
<u>\$ 487,882</u>	<u>\$ 137,827</u>	<u>\$ 1,395,367</u>	<u>\$ 32,566</u>	<u>\$ 1,170</u>	<u>\$ 731,290</u>	<u>\$ 34,944</u>

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

*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2016*  
*(continued)*

	<u>1999 WS QX 0046 W&amp;S CORE</u>	<u>Byrne 2000- DG-B01-7002</u>	<u>2000 WS QX 0179 W&amp;S CORE</u>	<u>JAIGB 1999- JB-013-A049</u>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 108,309	\$ 4,450	\$ 67,190	\$ 29,719
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
Due From Other Funds	0	0	0	0
Notes Receivable	0	0	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 108,309</u>	<u>\$ 4,450</u>	<u>\$ 67,190</u>	<u>\$ 29,719</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Special Assessments Levied for Next Year	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>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	108,309	4,450	67,190	29,719
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>108,309</u>	<u>4,450</u>	<u>67,190</u>	<u>29,719</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 108,309</u>	<u>\$ 4,450</u>	<u>\$ 67,190</u>	<u>\$ 29,719</u>

<u>2003 WS QX 0007 W&amp;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>	<u>Justice Assist 2005-DJ-BX- 0059</u>
\$ 11,663	\$ 10,467	\$ 18,210	\$ 647	\$ 2,017	\$ 750	\$ 2,924
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>\$ 11,663</u>	<u>\$ 10,467</u>	<u>\$ 18,210</u>	<u>\$ 647</u>	<u>\$ 2,017</u>	<u>\$ 750</u>	<u>\$ 2,924</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
11,663	10,467	18,210	647	2,017	750	2,924
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>11,663</u>	<u>10,467</u>	<u>18,210</u>	<u>647</u>	<u>2,017</u>	<u>750</u>	<u>2,924</u>
<u>\$ 11,663</u>	<u>\$ 10,467</u>	<u>\$ 18,210</u>	<u>\$ 647</u>	<u>\$ 2,017</u>	<u>\$ 750</u>	<u>\$ 2,924</u>

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

*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2016*  
*(continued)*

	<u>PACE 2005- BJ-A02-6429</u>	<u>Courts Special Projects</u>	<u>JAG 2006-DJ- BX-0458</u>	<u>ALLE-015 Natureworks / Robb</u>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 5,156	\$ 698,128	\$ 554	\$ 906
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
Due From Other Funds	0	0	0	0
Notes Receivable	0	0	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 5,156</u>	<u>\$ 698,128</u>	<u>\$ 554</u>	<u>\$ 906</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 19,854	\$ 0	\$ 0
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Wages	0	1,909	0	0
Intergovernmental Payable	0	0	0	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>21,763</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Special Assessments Levied for Next Year	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>21,763</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	5,156	676,365	554	906
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>5,156</u>	<u>676,365</u>	<u>554</u>	<u>906</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 5,156</u>	<u>\$ 698,128</u>	<u>\$ 554</u>	<u>\$ 906</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>	<u>Fire Reporting Grant</u>
\$ 34	\$ 20,965	\$ 3,294	\$ 8,347	\$ 30,623	\$ 1,247	\$ 1,358
0	0	0	0	0	0	0
0	24,200	0	0	2,132	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>\$ 34</u>	<u>\$ 45,165</u>	<u>\$ 3,294</u>	<u>\$ 8,347</u>	<u>\$ 32,755</u>	<u>\$ 1,247</u>	<u>\$ 1,358</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
34	45,165	3,294	8,347	32,755	1,247	1,358
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>34</u>	<u>45,165</u>	<u>3,294</u>	<u>8,347</u>	<u>32,755</u>	<u>1,247</u>	<u>1,358</u>
<u>\$ 34</u>	<u>\$ 45,165</u>	<u>\$ 3,294</u>	<u>\$ 8,347</u>	<u>\$ 32,755</u>	<u>\$ 1,247</u>	<u>\$ 1,358</u>

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

*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2016*  
*(continued)*

	<u>NS Program</u>	<u>JAG 2009-SB- B9-0323</u>	<u>Priority 1 LFD Training</u>	<u>Federal Asset Forfeiture</u>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 27,555	\$ 68	\$ 690	\$ 48,165
Receivables:				
Taxes	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	1,235,011	0	0	0
Materials and Supplies Inventory	0	0	0	0
Due From Other Funds	0	0	0	0
Notes Receivable	0	0	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 1,262,566</u>	<u>\$ 68</u>	<u>\$ 690</u>	<u>\$ 48,165</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Special Assessments Levied for Next Year	1,235,011	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>1,235,011</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities & Deferred Inflows of Resources	<u>1,235,011</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	27,555	68	690	48,165
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>27,555</u>	<u>68</u>	<u>690</u>	<u>48,165</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,262,566</u>	<u>\$ 68</u>	<u>\$ 690</u>	<u>\$ 48,165</u>

<b>JAG 2014-DJ- BX-1084</b>	<b>Special Gifts / Memorials</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ 1	\$ 180,178	\$ 3,875,226
0	0	56,772
20,771	0	1,316,938
0	0	2,731,350
0	0	102,682
0	0	0
0	0	276,155
<u>\$ 20,772</u>	<u>\$ 180,178</u>	<u>\$ 8,359,123</u>
\$ 862	\$ 0	\$ 59,512
0	0	8,246
0	0	42,277
0	0	43,561
0	0	5,078
20,771	0	358,499
<u>21,633</u>	<u>0</u>	<u>517,173</u>
0	0	3,376,380
0	0	3,376,380
<u>21,633</u>	<u>0</u>	<u>3,893,553</u>
0	0	102,682
0	0	2,993,063
0	0	1,185,675
0	180,178	185,011
(861)	0	(861)
<u>(861)</u>	<u>180,178</u>	<u>4,465,570</u>
<u>\$ 20,772</u>	<u>\$ 180,178</u>	<u>\$ 8,359,123</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, 2016*

	<b>Indigent Alcohol</b>	<b>COPS 2013UMW X0144</b>	<b>Safe Neighborhood Anti-Heroin Initiative</b>	<b>COPS 2014UMWX0 053</b>
<b>Revenues:</b>				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	61,892	90,713	156,814
Charges for Services	0	0	0	0
Fines and Forfeitures	39,727	0	0	0
Contributions and Donations	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	<u>39,727</u>	<u>61,892</u>	<u>90,713</u>	<u>156,814</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	219,369	61,892	90,713	156,814
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>219,369</u>	<u>61,892</u>	<u>90,713</u>	<u>156,814</u>
Net Change in Fund Balance	(179,642)	0	0	0
Fund Balance Beginning of Year	<u>527,501</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 347,859</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



<u>Municipal Probation Services</u>	<u>JAG 2015-DJ- BX-0131</u>	<u>SFY16 Specialized Dockets Payroll Subsidy</u>	<u>IDEP 2016-2- 00-00-00340- 00</u>	<u>Drug Enforcement / Education</u>	<u>STEP 2016-2- 00-00-00479- 00</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	6,497	0	19,626	0	15,146
0	0	0	0	0	0
38,970	0	0	0	4,418	0
0	0	0	0	0	0
0	0	0	0	0	0
1,000	0	0	0	0	0
<u>39,970</u>	<u>6,497</u>	<u>0</u>	<u>19,626</u>	<u>4,418</u>	<u>15,146</u>
1,287	6,497	0	19,626	12,857	15,146
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	22,170	0	27,997	0
0	0	0	0	0	0
<u>1,287</u>	<u>6,497</u>	<u>22,170</u>	<u>19,626</u>	<u>40,854</u>	<u>15,146</u>
38,683	0	(22,170)	0	(36,436)	0
15,436	0	22,170	0	62,876	0
<u>\$ 54,119</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 26,440</u>	<u>\$ 0</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, 2016*  
*(continued)*

	<b>SFY17 Specialized Dockets Payroll Subsidy</b>	<b>STEP 2017-2- 00-00-00505- 00</b>	<b>IDEP 2017-2- 00-00-00364- 00</b>	<b>Traffic / Parking Control</b>
<b>Revenues:</b>				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	49,429	1,711	2,223	0
Charges for Services	0	0	0	49,308
Fines and Forfeitures	0	0	0	27,152
Contributions and Donations	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	0	0	0	4
<b>Total Revenues</b>	<b>49,429</b>	<b>1,711</b>	<b>2,223</b>	<b>76,464</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	0	1,711	2,223	(786)
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Transportation	0	0	0	42,502
General Government	23,096	0	0	0
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>23,096</b>	<b>1,711</b>	<b>2,223</b>	<b>41,716</b>
Net Change in Fund Balance	26,333	0	0	34,748
Fund Balance Beginning of Year	0	0	0	338,740
<b>Fund Balance End of Year</b>	<b>\$ 26,333</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 373,488</b>

<u>ALCAP Operations</u>	<u>State Highway</u>	<u>Street Repair</u>	<u>2011 Ash Borer Grant</u>	<u>Recreational Activities</u>	<u>CHRP 2009RKWX0 659</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	95,361	2,170,638	0	0	0
0	0	191,935	0	30,260	0
0	0	0	0	0	0
0	0	0	0	2,340	0
0	367	0	0	0	0
0	736	16,490	0	8	0
<u>0</u>	<u>96,464</u>	<u>2,379,063</u>	<u>0</u>	<u>32,608</u>	<u>0</u>
0	0	0	0	0	432
0	0	0	0	46,578	0
0	0	0	0	0	0
0	57,565	1,981,934	0	0	0
336	0	0	0	0	0
0	0	93,329	0	0	0
<u>336</u>	<u>57,565</u>	<u>2,075,263</u>	<u>0</u>	<u>46,578</u>	<u>432</u>
(336)	38,899	303,800	0	(13,970)	(432)
<u>5,169</u>	<u>181,485</u>	<u>(83,754)</u>	<u>79</u>	<u>63,557</u>	<u>432</u>
<u>\$ 4,833</u>	<u>\$ 220,384</u>	<u>\$ 220,046</u>	<u>\$ 79</u>	<u>\$ 49,587</u>	<u>\$ 0</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, 2016*  
*(continued)*

	<b>Moving Ohio Forward Demo Program</b>	<b>COPS 2011UMWX0 143</b>	<b>LLEBG 2004- LB-BX-0662</b>	<b>LLEBG 2003- LB-BX-17</b>
<b>Revenues:</b>				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	22,669	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>22,669</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	0	26,441	0	0
Leisure Time Activities	0	0	0	0
Community Environment	23,359	0	0	0
Transportation	0	0	0	0
General Government	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>23,359</u>	<u>26,441</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(690)	(26,441)	0	0
Fund Balance Beginning of Year	<u>34,306</u>	<u>26,441</u>	<u>1</u>	<u>172</u>
Fund Balance End of Year	<u>\$ 33,616</u>	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 172</u>

<u>Law Enforcement Trust</u>	<u>COPS Asset Forfeiture</u>	<u>DARE Education Program</u>	<u>FIRE EMS A72</u>	<u>LLEBG 2000- LB-BX-2537</u>	<u>LLEBG 2001- LB-BX-1395</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	10,155	0	0	0
0	0	0	0	0	0
4,366	0	0	0	0	0
0	0	1,050	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>4,366</u>	<u>0</u>	<u>11,205</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,817	0	(5,767)	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>2,817</u>	<u>0</u>	<u>(5,767)</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,549	0	16,972	0	0	0
<u>8,533</u>	<u>129,081</u>	<u>99,159</u>	<u>2,500</u>	<u>21,363</u>	<u>11,372</u>
<u>\$ 10,082</u>	<u>\$ 129,081</u>	<u>\$ 116,131</u>	<u>\$ 2,500</u>	<u>\$ 21,363</u>	<u>\$ 11,372</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, 2016*  
*(continued)*

	<u>LLEBG 2002- LB-BX-0948</u>	<u>PACE 2002- DG-B02-7341</u>	<u>CHIP Housing Improvement</u>	<u>Rehab Property Sales</u>
<b>Revenues:</b>				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	118,701	36,494
Charges for Services	0	0	(70)	0
Fines and Forfeitures	0	0	0	0
Contributions and Donations	0	0	0	0
Investment Income	0	0	16,840	0
Miscellaneous	0	0	1,205	0
Total Revenues	<u>0</u>	<u>0</u>	<u>136,676</u>	<u>36,494</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	0	0	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	88,180	67,936
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>88,180</u>	<u>67,936</u>
Net Change in Fund Balance	0	0	48,496	(31,442)
Fund Balance Beginning of Year	<u>8,505</u>	<u>886</u>	<u>439,386</u>	<u>166,950</u>
Fund Balance End of Year	<u>\$ 8,505</u>	<u>\$ 886</u>	<u>\$ 487,882</u>	<u>\$ 135,508</u>

<b>CDBG Federal Block Grant</b>	<b>Land Utilization</b>	<b>ODOD- Brownfield</b>	<b>Hotel/Motel Tax</b>	<b>Fire Dept FEMA Grant</b>	<b>1999 WS QX 0046 W&amp;S CORE</b>
\$ 0	\$ 0	\$ 0	\$ 247,247	\$ 0	\$ 0
850,093	0	0	0	0	0
54,681	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,400	0	0	0	0	0
4,936	5,268	0	0	0	0
<u>911,110</u>	<u>5,268</u>	<u>0</u>	<u>247,247</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
904,846	6,586	0	0	0	0
0	0	0	0	0	0
0	0	0	164,356	0	0
0	0	0	0	0	0
<u>904,846</u>	<u>6,586</u>	<u>0</u>	<u>164,356</u>	<u>0</u>	<u>0</u>
6,264	(1,318)	0	82,891	0	0
93,003	32,628	1,170	648,399	34,944	108,309
<u>\$ 99,267</u>	<u>\$ 31,310</u>	<u>\$ 1,170</u>	<u>\$ 731,290</u>	<u>\$ 34,944</u>	<u>\$ 108,309</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, 2016*  
*(continued)*

	<u>Byrne 2000- DG-B01-7002</u>	<u>2000 WS QX 0179 W&amp;S CORE</u>	<u>JAIGB 1999- JB-013-A049</u>	<u>2003 WS QX 0007 W&amp;S</u>
<b>Revenues:</b>				
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>
<b>Expenditures:</b>				
<b>Current:</b>				
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>
Net Change in Fund Balance	0	0	0	0
Fund Balance Beginning of Year	<u>4,450</u>	<u>67,190</u>	<u>29,719</u>	<u>11,663</u>
Fund Balance End of Year	<u>\$ 4,450</u>	<u>\$ 67,190</u>	<u>\$ 29,719</u>	<u>\$ 11,663</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>	<u>Justice Assist 2005-DJ-BX- 0059</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>
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>
0	0	0	0	0	0
10,467	18,210	647	2,017	750	2,924
<u>\$ 10,467</u>	<u>\$ 18,210</u>	<u>\$ 647</u>	<u>\$ 2,017</u>	<u>\$ 750</u>	<u>\$ 2,924</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, 2016*  
*(continued)*

	<b>PACE 2005- BJ-A02-6429</b>	<b>Courts Special Projects</b>	<b>JAG 2006-DJ- BX-0458</b>	<b>ALLE-015 Natureworks / Robb</b>
<b>Revenues:</b>				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	505,508	0	0
Contributions and Donations	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	0	10,606	0	0
Total Revenues	<u>0</u>	<u>516,114</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
<b>Current:</b>				
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	145,278	0	0
Capital Outlay	0	25,061	0	0
Total Expenditures	<u>0</u>	<u>170,339</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	345,775	0	0
Fund Balance Beginning of Year	<u>5,156</u>	<u>330,590</u>	<u>554</u>	<u>906</u>
Fund Balance End of Year	<u>\$ 5,156</u>	<u>\$ 676,365</u>	<u>\$ 554</u>	<u>\$ 906</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>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	33,340	0	0	0	0
0	0	0	0	0	0
0	0	0	0	45,344	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>33,340</u>	<u>0</u>	<u>0</u>	<u>45,344</u>	<u>0</u>
0	9,875	0	0	77,184	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>9,875</u>	<u>0</u>	<u>0</u>	<u>77,184</u>	<u>0</u>
0	23,465	0	0	(31,840)	0
<u>34</u>	<u>21,700</u>	<u>3,294</u>	<u>8,347</u>	<u>64,595</u>	<u>1,247</u>
<u>\$ 34</u>	<u>\$ 45,165</u>	<u>\$ 3,294</u>	<u>\$ 8,347</u>	<u>\$ 32,755</u>	<u>\$ 1,247</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, 2016*  
*(continued)*

	<u>ALL-Lima Traffic</u>	<u>Fire Reporting Grant</u>	<u>NS Program</u>	<u>JAG 2009-SB- B9-0323</u>
<b>Revenues:</b>				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	23,582	0	0	0
Charges for Services	0	0	3,879	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>23,582</u>	<u>0</u>	<u>3,879</u>	<u>0</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	0	0	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	245	0
Transportation	23,582	0	0	0
General Government	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>23,582</u>	<u>0</u>	<u>245</u>	<u>0</u>
Net Change in Fund Balance	0	0	3,634	0
Fund Balance Beginning of Year	<u>0</u>	<u>1,358</u>	<u>23,921</u>	<u>68</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 1,358</u>	<u>\$ 27,555</u>	<u>\$ 68</u>

<u>Priority 1 LFD Training</u>	<u>JAG 2013-DJ- BX-0197</u>	<u>Federal Asset Forfeiture</u>	<u>JAG 2014-DJ- BX-1084</u>	<u>Special Gifts / Memorials</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,247
0	28,367	1,427	31,420	0	3,826,298
0	0	0	0	0	329,993
0	0	0	0	0	665,485
0	0	0	0	35,278	38,668
0	0	0	0	0	18,607
0	0	0	0	112,734	152,987
<u>0</u>	<u>28,367</u>	<u>1,427</u>	<u>31,420</u>	<u>148,012</u>	<u>5,279,285</u>
0	9,820	87,690	32,281	3,721	831,843
0	0	0	0	36,412	82,990
0	0	0	0	0	1,091,152
0	0	0	0	0	2,105,583
0	0	0	0	0	383,233
0	3,858	0	0	8,850	131,098
<u>0</u>	<u>13,678</u>	<u>87,690</u>	<u>32,281</u>	<u>48,983</u>	<u>4,625,899</u>
0	14,689	(86,263)	(861)	99,029	653,386
<u>690</u>	<u>(14,689)</u>	<u>134,428</u>	<u>0</u>	<u>81,149</u>	<u>3,812,184</u>
<u>\$ 690</u>	<u>\$ 0</u>	<u>\$ 48,165</u>	<u>\$ (861)</u>	<u>\$ 180,178</u>	<u>\$ 4,465,570</u>

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

*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2016*

	<u>Lighting Improvements</u>	<u>Central Point Buttonbush</u>	<u>Legal Research / Computer Fund</u>	<u>Court Computerization</u>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 3,334	\$ 79,848	\$ 483,143
Receivables:				
Intergovernmental	0	0	0	0
Prepaid Items	0	0	21,505	24,105
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 0</u>	<u>\$ 3,334</u>	<u>\$ 101,353</u>	<u>\$ 507,248</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 3,145	\$ 3,048
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Retainages 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>3,145</u>	<u>3,048</u>
<b>Fund Balances</b>				
Nonspendable	0	0	21,505	24,105
Restricted	0	3,334	76,703	480,095
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>0</u>	<u>3,334</u>	<u>98,208</u>	<u>504,200</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 0</u>	<u>\$ 3,334</u>	<u>\$ 101,353</u>	<u>\$ 507,248</u>

<u>Special Assessments</u>	<u>Fire EMS Grant</u>	<u>State Issue II</u>	<u>ALL-Lima RRGs</u>	<u>Ottawa River Phase II</u>	<u>ECDD-06-033</u>
\$ 347,235	\$ 10,746	\$ 0	\$ 0	\$ 23,990	\$ 65,000
0	0	0	102,633	0	0
0	0	0	0	0	0
<u>\$ 347,235</u>	<u>\$ 10,746</u>	<u>\$ 0</u>	<u>\$ 102,633</u>	<u>\$ 23,990</u>	<u>\$ 65,000</u>
\$ 1,414	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	102,633	0	0
114,000	0	0	0	0	0
0	0	0	0	0	0
198,040	0	0	0	0	0
0	0	0	0	0	0
<u>313,454</u>	<u>0</u>	<u>0</u>	<u>102,633</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	10,746	0	0	23,990	65,000
33,781	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>33,781</u>	<u>10,746</u>	<u>0</u>	<u>0</u>	<u>23,990</u>	<u>65,000</u>
<u>\$ 347,235</u>	<u>\$ 10,746</u>	<u>\$ 0</u>	<u>\$ 102,633</u>	<u>\$ 23,990</u>	<u>\$ 65,000</u>

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

*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2016*  
*(continued)*

	<u>FEMA-1720- DR-003-46554</u>	<u>Obesity Prevention Grant</u>	<u>ALL-Vine Street RRGs</u>	<u>Public Works Mowers</u>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 23,015	\$ 1,500	\$ 695	\$ 0
Receivables:				
Intergovernmental	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 23,015</u>	<u>\$ 1,500</u>	<u>\$ 695</u>	<u>\$ 0</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Retainages 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>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	23,015	1,500	695	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>23,015</u>	<u>1,500</u>	<u>695</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 23,015</u>	<u>\$ 1,500</u>	<u>\$ 695</u>	<u>\$ 0</u>



<u>Fire Vehicles</u>	<u>Central Service Roof</u>	<u>City Building Improvements</u>	<u>Police Cruisers and Equipment</u>	<u>Note Issue, Government Projects</u>	<u>Buttonbush Preserve Expansion and Path</u>	<u>2015 Note Issue, Government Projects</u>
\$ 4,835	\$ 14,804	\$ 1	\$ 4,696	\$ 259,529	\$ 1	\$ 43,181
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$ 4,835</u>	<u>\$ 14,804</u>	<u>\$ 1</u>	<u>\$ 4,696</u>	<u>\$ 259,529</u>	<u>\$ 1</u>	<u>\$ 43,181</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	66,836	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>66,836</u>	<u>0</u>
0	0	0	0	0	0	0
4,835	14,804	1	4,696	259,529	0	43,181
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	(66,835)	0
<u>4,835</u>	<u>14,804</u>	<u>1</u>	<u>4,696</u>	<u>259,529</u>	<u>(66,835)</u>	<u>43,181</u>
<u>\$ 4,835</u>	<u>\$ 14,804</u>	<u>\$ 1</u>	<u>\$ 4,696</u>	<u>\$ 259,529</u>	<u>\$ 1</u>	<u>\$ 43,181</u>

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

*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2016*  
*(continued)*

	<b>Lima Stadium Park ALLE- 002C</b>	<b>ALL-SRTS Lima, PID 96262</b>	<b>ALL-LIMA Bike Lanes, PID 96710</b>	<b>Total Nonmajor Capital Projects Funds</b>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1	\$ 0	\$ 0	\$ 1,365,554
Receivables:				
Intergovernmental	0	116,906	38,609	258,148
Prepaid Items	0	0	0	45,610
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 1</u>	<u>\$ 116,906</u>	<u>\$ 38,609</u>	<u>\$ 1,669,312</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 7,607
Contracts Payable	277,245	116,906	38,609	535,393
Interfund Payable	0	0	0	114,000
Retainages Payable	10,000	0	0	10,000
Due to Other Funds	0	0	0	198,040
Advances from Other Funds	138,000	0	0	204,836
<i>Total Liabilities</i>	<u>425,245</u>	<u>116,906</u>	<u>38,609</u>	<u>1,069,876</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	45,610
Restricted	0	0	0	1,012,124
Committed	0	0	0	33,781
Assigned	0	0	0	0
Unassigned	(425,244)	0	0	(492,079)
Total Fund Balances	<u>(425,244)</u>	<u>0</u>	<u>0</u>	<u>599,436</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1</u>	<u>\$ 116,906</u>	<u>\$ 38,609</u>	<u>\$ 1,669,312</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, 2016*

	<b>Lighting Improvements</b>	<b>Central Point Buttonbush</b>	<b>Legal Research / Computer Fund</b>	<b>Court Computerization</b>
<b>Revenues:</b>				
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0
Fines and Forfeitures	0	0	59,470	195,641
Special Assessments	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	0	0	20	18
Total Revenues	<u>0</u>	<u>0</u>	<u>59,490</u>	<u>195,659</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Leisure Time Activities	0	0	0	0
Transportation	0	0	0	0
Capital Outlay	6,525	0	37,663	86,698
<b>Debt Service:</b>				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>6,525</u>	<u>0</u>	<u>37,663</u>	<u>86,698</u>
Excess of Revenues Over (Under) Expenditures	<u>(6,525)</u>	<u>0</u>	<u>21,827</u>	<u>108,961</u>
<b>Other Financing Sources (Uses):</b>				
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	(6,525)	0	21,827	108,961
Fund Balance Beginning of Year	<u>6,525</u>	<u>3,334</u>	<u>76,381</u>	<u>395,239</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 3,334</u>	<u>\$ 98,208</u>	<u>\$ 504,200</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, 2016*  
*(continued)*

	<b>Special Assessments</b>	<b>Fire EMS Grant</b>	<b>State Issue II</b>	<b>ALL-Lima RRGS</b>
<b>Revenues:</b>				
Intergovernmental	\$ 0	\$ 0	\$ 623,398	\$ 605,295
Fines and Forfeitures	0	0	0	0
Special Assessments	14,399	0	0	0
Investment Income	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	<u>14,399</u>	<u>0</u>	<u>623,398</u>	<u>605,295</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Leisure Time Activities	0	0	0	0
Transportation	0	0	0	0
Capital Outlay	87,873	0	623,398	605,295
<b>Debt Service:</b>				
Interest and Fiscal Charges	3,864	0	0	0
Total Expenditures	<u>91,737</u>	<u>0</u>	<u>623,398</u>	<u>605,295</u>
Excess of Revenues Over (Under) Expenditures	<u>(77,338)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>				
Transfers-In	73,870	0	0	0
Total Other Financing Sources (Uses)	<u>73,870</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(3,468)	0	0	0
Fund Balance Beginning of Year	<u>37,249</u>	<u>10,746</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 33,781</u>	<u>\$ 10,746</u>	<u>\$ 0</u>	<u>\$ 0</u>

<b>Ottawa River Phase II</b>	<b>ECDD-06-033</b>	<b>FEMA-1720- DR-003-46554</b>	<b>Obesity Prevention Grant</b>	<b>ALL-Vine Street RRGs</b>	<b>Public Works Mowers</b>	<b>Fire Vehicles</b>
\$ 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	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	1,450	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>1,450</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,450)</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	(1,450)	0
<u>23,990</u>	<u>65,000</u>	<u>23,015</u>	<u>1,500</u>	<u>695</u>	<u>1,450</u>	<u>4,835</u>
<u>\$ 23,990</u>	<u>\$ 65,000</u>	<u>\$ 23,015</u>	<u>\$ 1,500</u>	<u>\$ 695</u>	<u>\$ 0</u>	<u>\$ 4,835</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, 2016*  
*(continued)*

	<b>Central Service Roof</b>	<b>City Building Improvements</b>	<b>Police Cruisers and Equipment</b>	<b>Dispatch Software</b>
<b>Revenues:</b>				
Intergovernmental	\$ 0	\$ 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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Leisure Time Activities	0	0	0	0
Transportation	0	0	0	0
Capital Outlay	0	0	0	41,064
<b>Debt Service:</b>				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>41,064</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>(41,064)</u>
<b>Other Financing Sources (Uses):</b>				
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	0	0	(41,064)
Fund Balance Beginning of Year	<u>14,804</u>	<u>1</u>	<u>4,696</u>	<u>41,064</u>
Fund Balance End of Year	<u>\$ 14,804</u>	<u>\$ 1</u>	<u>\$ 4,696</u>	<u>\$ 0</u>

<b>ALL-Lima Bikeway</b>	<b>Note Issue, Government Projects</b>	<b>Buttonbush Preserve Expansion and Path</b>	<b>2015 Note Issue, Government Projects</b>	<b>Lima Stadium Park ALLE- 002C</b>	<b>CMZ09 ALL- Kibby St. Bridge Replacement</b>	<b>2015 Assistance to Firefighters Grant</b>
\$ 0	\$ 0	\$ 103,263	\$ 0	\$ 1,069,756	\$ 84,919	\$ 124,364
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	29	0	36	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>29</u>	<u>103,263</u>	<u>36</u>	<u>1,069,756</u>	<u>84,919</u>	<u>124,364</u>
0	0	0	0	56,450	0	0
0	0	0	0	0	0	0
0	295	170,098	77,326	1,438,550	84,919	124,364
<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>295</u>	<u>170,098</u>	<u>77,326</u>	<u>1,495,000</u>	<u>84,919</u>	<u>124,364</u>
<u>0</u>	<u>(266)</u>	<u>(66,835)</u>	<u>(77,290)</u>	<u>(425,244)</u>	<u>0</u>	<u>0</u>
<u>4,294</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>4,294</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4,294	(266)	(66,835)	(77,290)	(425,244)	0	0
<u>(4,294)</u>	<u>259,795</u>	<u>0</u>	<u>120,471</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 259,529</u>	<u>\$ (66,835)</u>	<u>\$ 43,181</u>	<u>\$ (425,244)</u>	<u>\$ 0</u>	<u>\$ 0</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, 2016*  
*(continued)*

	<b>ALL-SRTS Lima, PID 96262</b>	<b>ALL-LIMA Bike Lanes, PID 96710</b>	<b>Total Nonmajor Capital Projects Funds</b>
<b>Revenues:</b>			
Intergovernmental	\$ 460,000	\$ 153,609	\$ 3,224,604
Fines and Forfeitures	0	0	255,111
Special Assessments	0	0	14,399
Investment Income	0	0	65
Miscellaneous	0	0	38
<b>Total Revenues</b>	<b>460,000</b>	<b>153,609</b>	<b>3,494,217</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Leisure Time Activities	0	0	56,450
Transportation	0	0	0
Capital Outlay	460,000	153,609	3,999,127
<b>Debt Service:</b>			
Interest and Fiscal Charges	0	0	3,864
<b>Total Expenditures</b>	<b>460,000</b>	<b>153,609</b>	<b>4,059,441</b>
Excess of Revenues Over (Under) Expenditures	0	0	(565,224)
<b>Other Financing Sources (Uses):</b>			
Transfers-In	0	0	78,164
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>78,164</b>
Net Change in Fund Balance	0	0	(487,060)
Fund Balance Beginning of Year	0	0	1,086,496
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 599,436</u>



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

*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2016*

	<u>General Debt Service</u>	<u>Special Assessment Debt Service</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Assets &amp; Deferred Outflows of Resources</b>			
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ (5,000)	\$ 5,001	\$ 1
Receivables:			
Special Assessments	0	675,210	675,210
Interfund	114,000	0	114,000
Accrued Interest	1,230	0	1,230
Due From Other Funds	198,040	0	198,040
<b>Restricted assets:</b>			
Cash and Cash Equivalents with Fiscal and Escrow Agents	23,583	0	23,583
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 331,853</u>	<u>\$ 680,211</u>	<u>\$ 1,012,064</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>			
<b>Liabilities:</b>			
Advances from Other Funds	\$ 0	\$ 72,693	\$ 72,693
<i>Total Liabilities</i>	<u>0</u>	<u>72,693</u>	<u>72,693</u>
<b>Deferred Inflows of Resources</b>			
Special Assessments Levied for Next Year	0	675,210	675,210
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>675,210</u>	<u>675,210</u>
Total Liabilities & Deferred Inflows of Resources	<u>0</u>	<u>747,903</u>	<u>747,903</u>
<b>Fund Balances</b>			
Nonspendable	0	0	0
Restricted	0	0	0
Committed	0	0	0
Assigned	331,853	0	331,853
Unassigned	0	(67,692)	(67,692)
Total Fund Balances	<u>331,853</u>	<u>(67,692)</u>	<u>264,161</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 331,853</u>	<u>\$ 680,211</u>	<u>\$ 1,012,064</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, 2016*

	<b>General Debt Service</b>	<b>Special Assessment Debt Service</b>	<b>Total Nonmajor Debt Service Funds</b>
<b>Revenues:</b>			
Special Assessments	\$ 0	\$ 48,088	\$ 48,088
Investment Income	11,088	0	11,088
Total Revenues	<u>11,088</u>	<u>48,088</u>	<u>59,176</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Debt Service:</b>			
Principal Retirement	3,594,174	0	3,594,174
Interest and Fiscal Charges	137,383	9,963	147,346
Total Expenditures	<u>3,731,557</u>	<u>9,963</u>	<u>3,741,520</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,720,469)</u>	<u>38,125</u>	<u>(3,682,344)</u>
<b>Other Financing Sources (Uses):</b>			
Premium on Bond Anticipation Notes Issued	26,243	0	26,243
Proceeds of Bond Anticipation Notes Issued	3,113,674	0	3,113,674
Rebates on RZ and BAB Bonds	14,006	0	14,006
Transfers-In	529,540	0	529,540
Transfers-Out	0	(73,870)	(73,870)
Total Other Financing Sources (Uses)	<u>3,683,463</u>	<u>(73,870)</u>	<u>3,609,593</u>
Net Change in Fund Balance	(37,006)	(35,745)	(72,751)
Fund Balance Beginning of Year	<u>368,859</u>	<u>(31,947)</u>	<u>336,912</u>
Fund Balance End of Year	<u>\$ 331,853</u>	<u>\$ (67,692)</u>	<u>\$ 264,161</u>

**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, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Property Taxes	\$ 1,001,200	\$ 1,096,802	\$ 95,602
Municipal Income Tax	17,200,000	17,907,359	707,359
Intergovernmental	1,180,900	1,131,483	(49,417)
Charges for Services	8,258,000	8,516,475	258,475
Fees, Licenses and Permits	793,000	779,858	(13,142)
Fines and Forfeitures	1,220,000	1,311,453	91,453
Contributions and Donations	10,000	0	(10,000)
Investment Income	85,000	147,611	62,611
Miscellaneous	168,500	128,826	(39,674)
<b>Total Revenues</b>	<u>29,916,600</u>	<u>31,019,866</u>	<u>1,103,266</u>
<b>Expenditures:</b>			
<i>General Government</i>			
Council			
Personal Services	149,430	146,028	3,402
Fringes	33,619	32,145	1,474
Other Expenditures	3,800	1,747	2,053
<b>Total Council</b>	<u>186,849</u>	<u>179,920</u>	<u>6,929</u>
Public Works			
Personal Services	225,280	219,846	5,434
Fringes	106,621	91,343	15,278
Other Expenditures	38,551	33,255	5,296
<b>Total Public Works</b>	<u>370,452</u>	<u>344,444</u>	<u>26,008</u>
Mayor's Office			
Personal Services	139,191	139,187	4
Fringes	42,893	42,888	5
Other Expenditures	39,700	38,268	1,432
<b>Total Mayor's Office</b>	<u>221,784</u>	<u>220,343</u>	<u>1,441</u>
Auditor's Office			
Personal Services	326,297	314,257	12,040
Fringes	136,090	133,881	2,209
Other Expenditures	45,850	41,432	4,418
<b>Total Auditor's Office</b>	<u>508,237</u>	<u>489,570</u>	<u>18,667</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, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Finance Department			
Personal Services	162,444	160,453	1,991
Fringes	35,525	35,375	150
Other Expenditures	5,350	5,096	254
Total Finance Department	<u>203,319</u>	<u>200,924</u>	<u>2,395</u>
Law Director Department			
Personal Services	640,315	566,208	74,107
Fringes	268,570	234,881	33,689
Other Expenditures	84,652	65,525	19,127
Total Law Director Department	<u>993,537</u>	<u>866,614</u>	<u>126,923</u>
Court Judges			
Personal Services	1,169,102	1,036,563	132,539
Fringes	540,266	443,925	96,341
Other Expenditures	51,800	48,811	2,989
Total Court Judges	<u>1,761,168</u>	<u>1,529,299</u>	<u>231,869</u>
Human Resources			
Salaries	131,320	130,683	637
Fringes	60,712	60,201	511
Other Expenditures	22,644	22,163	481
Total Human Resources	<u>214,676</u>	<u>213,047</u>	<u>1,629</u>
Civil Service			
Personal Services	26,750	26,667	83
Fringes	4,742	4,741	1
Other Expenditures	41,730	39,882	1,848
Total Civil Service	<u>73,222</u>	<u>71,290</u>	<u>1,932</u>
Taxation			
Personal Services	319,030	316,634	2,396
Fringes	158,647	158,340	307
Other Expenditures	796,191	706,209	89,982
Total Taxation	<u>1,273,868</u>	<u>1,181,183</u>	<u>92,685</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, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Clerk of Courts			
Personal Services	896,034	862,020	34,014
Fringes	423,130	403,988	19,142
Other Expenditures	98,100	87,625	10,475
Total Clerk of Courts	<u>1,417,264</u>	<u>1,353,633</u>	<u>63,631</u>
Engineering			
Personal Services	309,633	269,227	40,406
Fringes	138,427	117,705	20,722
Other Expenditures	488,047	306,860	181,187
Capital Outlay	26,945	17,867	9,078
Total Engineering	<u>963,052</u>	<u>711,659</u>	<u>251,393</u>
Hall of Justice			
Personal Services	22,670	22,533	137
Fringes	13,771	13,666	105
Other Expenditures	288,891	276,805	12,086
Capital Outlay	448,011	295,011	153,000
Total Hall of Justice	<u>773,343</u>	<u>608,015</u>	<u>165,328</u>
Municipal Center			
Personal Services	22,670	22,533	137
Fringes	13,771	13,666	105
Other Expenditures	158,852	121,562	37,290
Capital Outlay	4,482	4,482	0
Total Municipal Center	<u>199,775</u>	<u>162,243</u>	<u>37,532</u>
Miscellaneous			
Auditor-Treasurer Fees	25,000	7,601	17,399
Treasurer-Pros Fees	10,000	8,112	1,888
Election Expense	25,000	3,306	21,694
County Health Board	309,267	309,267	0
Advertise Land	2,500	97	2,403
City Land Bank	20,000	317	19,683
Collection Fees	2,000	33	1,967

(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, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Miscellaneous (continued)			
Computer Maintenance/Support	50,500	41,969	8,531
Professional Services	144,051	135,676	8,375
Real Estate Taxes	82,200	82,173	27
Legal Advertising	14,000	12,948	1,052
General Refunds	18,650	18,630	20
General Insurance	100,000	88,851	11,149
Recodification	9,000	2,889	6,111
Contingency	203,961	174,484	29,477
Computer Software Maintenance	49,043	41,365	7,678
Bank Fees	20,500	20,483	17
VOIP Phone System	30,000	13,752	16,248
Audit Exam Fees	28,965	27,600	1,365
Interest Expense	10,000	3,400	6,600
Liability Reserve	79,650	79,605	45
Civic Center	100,000	75,000	25,000
Network Operation/Maintenance	25,000	19,090	5,910
General Collection Fees	1,500	344	1,156
Allen Economic Development Group	14,980	14,980	0
Tax Abatement Refunds	2,000	0	2,000
Downtown Lima, Inc.	35,000	35,000	0
Bond and Note Payments	186,166	0	186,166
Capital Reserve	34,051	23,876	10,175
Total Miscellaneous	<u>1,632,984</u>	<u>1,240,848</u>	<u>392,136</u>
Total General Government	<u>10,793,530</u>	<u>9,373,032</u>	<u>1,420,498</u>
<i>Security of Persons and Property</i>			
Police Department			
Personal Services	5,986,216	5,887,476	98,740
Fringes	2,829,045	2,761,333	67,712
Other Expenditures	593,972	588,718	5,254
Capital Outlay	191,965	190,963	1,002
Total Police Department	<u>9,601,198</u>	<u>9,428,490</u>	<u>172,708</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, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Fire Department			
Personal Services	5,144,736	5,001,437	143,299
Fringes	2,961,816	2,656,256	305,560
Other Expenditures	743,746	695,703	48,043
Capital Outlay	223,333	196,377	26,956
Total Fire Department	<u>9,073,631</u>	<u>8,549,773</u>	<u>523,858</u>
Total Security of Persons and Property	<u>18,674,829</u>	<u>17,978,263</u>	<u>696,566</u>
 <i>Leisure Time Activities</i>			
Recreation Department			
Personal Services	120,771	109,879	10,892
Fringes	28,350	26,283	2,067
Other Expenditures	41,253	36,671	4,582
Capital Outlay	10,825	10,825	0
Total Recreation Department	<u>201,199</u>	<u>183,658</u>	<u>17,541</u>
Parks Department			
Personal Services	548,675	451,198	97,477
Fringes	281,033	211,275	69,758
Other Expenditures	335,904	269,864	66,040
Capital Outlay	145,368	144,201	1,167
Total Parks Department	<u>1,310,980</u>	<u>1,076,538</u>	<u>234,442</u>
Schoonover Pool			
Personal Services	34,000	32,214	1,786
Fringes	6,232	5,535	697
Other Expenditures	44,895	44,148	747
Total Schoonover Pool	<u>85,127</u>	<u>81,897</u>	<u>3,230</u>
Total Leisure Time Activities	<u>1,597,306</u>	<u>1,342,093</u>	<u>255,213</u>
 <i>Community Environment</i>			
Community Development			
Personal Services	198,516	196,393	2,123
Fringes	90,784	78,499	12,285
Other Expenditures	155,841	122,408	33,433
Capital Outlay	12,528	11,394	1,134
Total Community Development Department	<u>457,669</u>	<u>408,694</u>	<u>48,975</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, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Building and Zoning			
Personal Services	361,853	360,826	1,027
Fringes	169,432	169,109	323
Other Expenditures	157,329	119,412	37,917
Capital Outlay	23,273	0	23,273
Total Building and Zoning Department	<u>711,887</u>	<u>649,347</u>	<u>62,540</u>
Miscellaneous			
Indigent Burials	25,000	22,250	2,750
Total Miscellaneous	<u>25,000</u>	<u>22,250</u>	<u>2,750</u>
Total Community Environment	<u>1,194,556</u>	<u>1,080,291</u>	<u>114,265</u>
<i>Transportation</i>			
Streets Department			
Personal Services	358,318	338,562	19,756
Fringes	188,735	177,193	11,542
Other Expenditures	212,210	196,505	15,705
Capital Outlay	119,593	119,278	315
Total Streets Department	<u>878,856</u>	<u>831,538</u>	<u>47,318</u>
Miscellaneous			
Bus Subsidy	95,000	95,000	0
Streetscape Maintenance	30,000	6,000	24,000
Street Lighting	370,000	325,316	44,684
Total Miscellaneous	<u>495,000</u>	<u>426,316</u>	<u>68,684</u>
Total Transportation	<u>1,373,856</u>	<u>1,257,854</u>	<u>116,002</u>
Total Expenditures	<u>33,634,077</u>	<u>31,031,533</u>	<u>2,602,544</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,717,477)</u>	<u>(11,667)</u>	<u>3,705,810</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, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds from Disposition of Capital Assets	10,000	58,432	48,432
Transfers Out	(533,834)	(533,834)	0
Advances In	0	144,033	144,033
Advances Out	(933,947)	(769,533)	164,414
Total Other Financing Sources (Uses)	<u>(1,457,781)</u>	<u>(1,100,902)</u>	<u>356,879</u>
Net Change in Fund Balance	(5,175,258)	(1,112,569)	4,062,689
Fund Balance Beginning of Year	8,279,569	8,279,569	0
Prior Year Encumbrances Appropriated	<u>577,298</u>	<u>577,298</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 3,681,609</u>	<u>\$ 7,744,298</u>	<u>\$ 4,062,689</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, 2016*

<b>Revenues:</b>			
Miscellaneous	\$ 6,000	\$ 25,125	\$ 19,125
Total Revenues	<u>6,000</u>	<u>25,125</u>	<u>19,125</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government	6,000	1,560	4,440
Total Expenditures	<u>6,000</u>	<u>1,560</u>	<u>4,440</u>
Net Change in Fund Balance	0	23,565	23,565
Fund Balance Beginning of Year	339,690	339,690	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 339,690</u>	<u>\$ 363,255</u>	<u>\$ 23,565</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, 2016*

<b>Revenues:</b>			
Miscellaneous	\$ 10,000	\$ 11,114	\$ 1,114
Total Revenues	<u>10,000</u>	<u>11,114</u>	<u>1,114</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government	12,000	7,696	4,304
Capital Outlay	<u>0</u>	<u>4,144</u>	<u>(4,144)</u>
Total Expenditures	<u>12,000</u>	<u>11,840</u>	<u>160</u>
Net Change in Fund Balance	(2,000)	(726)	1,274
Fund Balance Beginning of Year	35,304	35,304	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 33,304</u>	<u>\$ 34,578</u>	<u>\$ 1,274</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, 2016*

<b>Revenues:</b>			
Contributions and Donations	\$ 10,000	\$ 1,556	\$ (8,444)
Miscellaneous	0	11	11
Total Revenues	<u>10,000</u>	<u>1,567</u>	<u>(8,433)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	<u>10,000</u>	<u>3,009</u>	<u>6,991</u>
Total Expenditures	<u>10,000</u>	<u>3,009</u>	<u>6,991</u>
Net Change in Fund Balance	0	(1,442)	(1,442)
Fund Balance Beginning of Year	57,383	57,383	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 57,383</u>	<u>\$ 55,941</u>	<u>\$ (1,442)</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Weed / Property Cleanup Fund  
 For the Year Ended December 31, 2016*

<b>Revenues:</b>			
Charges for Services	\$ 325,000	\$ 222,481	\$ (102,519)
Total Revenues	<u>325,000</u>	<u>222,481</u>	<u>(102,519)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment	281,292	281,235	57
Total Expenditures	<u>281,292</u>	<u>281,235</u>	<u>57</u>
Excess of Revenues Over (Under) Expenditures	<u>43,708</u>	<u>(58,754)</u>	<u>(102,462)</u>
<b>Other Financing Sources (Uses):</b>			
Advances In	2,420	89,491	87,071
Advances Out	(46,128)	(46,128)	0
Total Other Financing Sources (Uses)	<u>(43,708)</u>	<u>43,363</u>	<u>87,071</u>
Net Change in Fund Balance	0	(15,391)	(15,391)
Fund Balance Beginning of Year	(14,140)	(14,140)	0
Prior Year Encumbrances Appropriated	<u>14,140</u>	<u>14,140</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ (15,391)</u>	<u>\$ (15,391)</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Indigent Alcohol Treatment Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 50,000	\$ 42,949	\$ (7,051)
Total Revenues	<u>50,000</u>	<u>42,949</u>	<u>(7,051)</u>
<b>Expenditures:</b>			
<b>    Current:</b>			
Security of Persons and Property	350,000	218,148	131,853
Total Expenditures	<u>350,000</u>	<u>218,148</u>	<u>131,853</u>
Net Change in Fund Balance	(300,000)	(175,198)	124,802
Fund Balance Beginning of Year	522,065	522,065	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 222,065</u>	<u>\$ 346,867</u>	<u>\$ 124,802</u>



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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 COPS 2013UMWX0144 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 64,597	\$ 51,967	\$ (12,630)
Total Revenues	<u>64,597</u>	<u>51,967</u>	<u>(12,630)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	64,597	51,967	12,630
Total Expenditures	<u>64,597</u>	<u>51,967</u>	<u>12,630</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  
 Safe Neighborhood Anti-Herion Initiative Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 123,322	\$ 99,874	\$ (23,448)
Total Revenues	<u>123,322</u>	<u>99,874</u>	<u>(23,448)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	120,322	99,874	20,448
Total Expenditures	<u>120,322</u>	<u>99,874</u>	<u>20,448</u>
Net Change in Fund Balance	3,000	0	(3,000)
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 3,000</u>	<u>\$ 0</u>	<u>\$ (3,000)</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 COPS 2014UMWX0053 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 375,000	\$ 128,396	\$ (246,604)
Total Revenues	<u>375,000</u>	<u>128,396</u>	<u>(246,604)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	375,000	128,396	246,604
Total Expenditures	<u>375,000</u>	<u>128,396</u>	<u>246,604</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  
 Municipal Probation Services Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 8,862	\$ 39,553	\$ 30,691
Miscellaneous	0	1,000	1,000
Total Revenues	<u>8,862</u>	<u>40,553</u>	<u>31,691</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	4,431	1,716	2,715
General Government	4,431	0	4,431
Total Expenditures	<u>8,862</u>	<u>1,716</u>	<u>7,146</u>
Net Change in Fund Balance	0	38,837	38,837
Fund Balance Beginning of Year	11,869	11,869	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 11,869</u>	<u>\$ 50,706</u>	<u>\$ 38,837</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 JAG 2015-DJ-BX-0131 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 38,951	\$ 6,497	\$ (32,454)
Total Revenues	<u>38,951</u>	<u>6,497</u>	<u>(32,454)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	38,951	6,497	32,454
Total Expenditures	<u>38,951</u>	<u>6,497</u>	<u>32,454</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>

The notes to the financial statement 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  
 SFY16 Specialized Dockets Payroll Subsidy Fund  
 For the Year Ended December 31, 2016*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 49,429	\$ 49,429	\$ 0
Total Revenues	<u>49,429</u>	<u>49,429</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government	49,429	22,170	27,259
Total Expenditures	<u>49,429</u>	<u>22,170</u>	<u>27,259</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>27,259</u>	<u>27,259</u>
<b>Other Financing Sources (Uses):</b>			
Advances Out	0	(27,259)	(27,259)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(27,259)</u>	<u>(27,259)</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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 IDEP 2016-2-00-00-00340-00 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 24,019	\$ 20,483	\$ (3,536)
Total Revenues	<u>24,019</u>	<u>20,483</u>	<u>(3,536)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	24,019	20,483	3,536
Total Expenditures	<u>24,019</u>	<u>20,483</u>	<u>3,536</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  
 Drug Enforcement / Education Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 15,000	\$ 4,366	\$ (10,634)
Total Revenues	<u>15,000</u>	<u>4,366</u>	<u>(10,634)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	13,800	13,298	502
General Government	<u>31,200</u>	<u>27,997</u>	<u>3,203</u>
Total Expenditures	<u>45,000</u>	<u>41,295</u>	<u>3,705</u>
Net Change in Fund Balance	(30,000)	(36,929)	(6,929)
Fund Balance Beginning of Year	63,689	63,689	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 33,689</u>	<u>\$ 26,760</u>	<u>\$ (6,929)</u>



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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 STEP 2016-2-00-00-00479-00 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 17,858	\$ 15,667	\$ (2,191)
Total Revenues	<u>17,858</u>	<u>15,667</u>	<u>(2,191)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	17,858	15,667	2,191
Total Expenditures	<u>17,858</u>	<u>15,667</u>	<u>2,191</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  
 SFY17 Specialized Dockets Payroll Subsidy Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 49,429	\$ 49,429	\$ 0
Total Revenues	<u>49,429</u>	<u>49,429</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government	49,429	23,096	26,333
Total Expenditures	<u>49,429</u>	<u>23,096</u>	<u>26,333</u>
Net Change in Fund Balance	0	26,333	26,333
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>\$ 26,333</u></u>	<u><u>\$ 26,333</u></u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 JAG 2016-DJ-BX-0212 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 40,655	\$ 0	\$ (40,655)
Total Revenues	<u>40,655</u>	<u>0</u>	<u>(40,655)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	40,655	0	40,655
Total Expenditures	<u>40,655</u>	<u>0</u>	<u>40,655</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  
 STEP-2017-2-00-00-00505-00 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 17,657	\$ 0	\$ (17,657)
Total Revenues	<u>17,657</u>	<u>0</u>	<u>(17,657)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	17,657	0	17,657
Total Expenditures	<u>17,657</u>	<u>0</u>	<u>17,657</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  
 IDEP 2017-2-00-00-00364-00 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 23,711	\$ 0	\$ (23,711)
Total Revenues	<u>23,711</u>	<u>0</u>	<u>(23,711)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	23,711	0	23,711
Total Expenditures	<u>23,711</u>	<u>0</u>	<u>23,711</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  
 Traffic / Parking Control Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Charges for Services	\$ 45,293	\$ 49,308	\$ 4,015
Fines and Forfeitures	0	30,378	30,378
Miscellaneous	0	4	4
Total Revenues	<u>45,293</u>	<u>79,690</u>	<u>34,397</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Transportation	45,293	43,964	1,329
Total Expenditures	<u>45,293</u>	<u>43,964</u>	<u>1,329</u>
Net Change in Fund Balance	0	35,726	35,726
Fund Balance Beginning of Year	338,128	338,128	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 338,128</u>	<u>\$ 373,854</u>	<u>\$ 35,726</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 ALCAP Operations Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Charges for Services	\$ 30,000	\$ 0	\$ (30,000)
Total Revenues	<u>30,000</u>	<u>0</u>	<u>(30,000)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government	30,000	336	29,664
Total Expenditures	<u>30,000</u>	<u>336</u>	<u>29,664</u>
Net Change in Fund Balance	0	(336)	(336)
Fund Balance Beginning of Year	5,169	5,169	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 5,169</u>	<u>\$ 4,833</u>	<u>\$ (336)</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 State Highway Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 124,836	\$ 95,764	\$ (29,072)
Investment Income	1,200	1,090	(110)
Miscellaneous	0	736	736
Total Revenues	<u>126,036</u>	<u>97,590</u>	<u>(28,446)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Transportation	136,244	58,012	78,232
Total Expenditures	<u>136,244</u>	<u>58,012</u>	<u>78,232</u>
Net Change in Fund Balance	(10,208)	39,578	49,786
Fund Balance Beginning of Year	164,201	164,201	0
Prior Year Encumbrances Appropriated	<u>10,208</u>	<u>10,208</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 164,201</u>	<u>\$ 213,987</u>	<u>\$ 49,786</u>



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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Street Repair Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 2,317,990	\$ 1,772,898	\$ (545,092)
Charges for Services	144,500	188,727	44,227
Investment Income	1,500	0	(1,500)
Miscellaneous	3,000	16,490	13,490
Total Revenues	<u>2,466,990</u>	<u>1,978,115</u>	<u>(488,875)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Transportation			
Personal Services	832,039	799,960	32,079
Fringes	436,480	428,841	7,639
Other Expenditures	1,131,821	1,086,389	45,432
Capital Outlay	108,030	108,027	3
Total Expenditures	<u>2,508,370</u>	<u>2,423,217</u>	<u>85,153</u>
Excess of Revenues Over (Under) Expenditures	<u>(41,380)</u>	<u>(445,102)</u>	<u>(403,722)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers In	0	3,208	3,208
Advances In	0	337,728	337,728
Total Other Financing Sources (Uses)	<u>0</u>	<u>340,936</u>	<u>340,936</u>
Net Change in Fund Balance	(41,380)	(104,166)	(62,786)
Fund Balance Beginning of Year	(296,946)	(296,946)	0
Prior Year Encumbrances Appropriated	<u>339,087</u>	<u>339,087</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 761</u>	<u>\$ (62,025)</u>	<u>\$ (62,786)</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 2011 Ash Borer Grant Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Recreational Activity Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Charges for Services	\$ 36,900	\$ 30,260	\$ (6,640)
Contributions and Donations	2,000	2,340	340
Miscellaneous	0	8	8
Total Revenues	<u>38,900</u>	<u>32,608</u>	<u>(6,292)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Leisure Time Activities			
Personal Services	17,584	17,584	0
Fringes	3,184	3,025	159
Other Expenditures	30,637	14,092	16,545
Capital Outlay	11,767	11,767	0
Total Leisure Time Activities	<u>63,173</u>	<u>46,468</u>	<u>16,705</u>
Total Expenditures	<u>63,173</u>	<u>46,468</u>	<u>16,705</u>
Net Change in Fund Balance	(24,273)	(13,860)	10,413
Fund Balance Beginning of Year	56,906	56,906	0
Prior Year Encumbrances Appropriated	<u>6,903</u>	<u>6,903</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 39,536</u>	<u>\$ 49,949</u>	<u>\$ 10,413</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 CHRP 2009RKWX0659 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	432	432	0
Total Expenditures	<u>432</u>	<u>432</u>	<u>0</u>
Net Change in Fund Balance	(432)	(432)	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><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Statement 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, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 22,669	\$ 22,669
Total Revenues	<u>0</u>	<u>22,669</u>	<u>22,669</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment	27,868	27,868	0
Total Expenditures	<u>27,868</u>	<u>27,868</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(27,868)</u>	<u>(5,198)</u>	<u>22,670</u>
<b>Other Financing Sources (Uses):</b>			
Transfers In	21,000	0	(21,000)
Total Other Financing Sources (Uses)	<u>21,000</u>	<u>0</u>	<u>(21,000)</u>
Net Change in Fund Balance	(6,868)	(5,198)	1,670
Fund Balance Beginning of Year	29,798	29,798	0
Prior Year Encumbrances Appropriated	<u>4,509</u>	<u>4,509</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 27,439</u>	<u>\$ 29,109</u>	<u>\$ 1,670</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 COPS 2011UMWX0143 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 35,977	\$ 26,441	\$ (9,536)
Total Revenues	<u>35,977</u>	<u>26,441</u>	<u>(9,536)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	35,977	26,441	9,536
Total Expenditures	<u>35,977</u>	<u>26,441</u>	<u>9,536</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  
 LLEBG 2004-LB-BX-0662 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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>\$ 1</u>	<u>\$ 1</u>	<u>\$ 0</u>

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

*Statement 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, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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>\$ 172</u>	<u>\$ 172</u>	<u>\$ 0</u>



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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Law Enforcement Trust Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 10,000	\$ 4,771	\$ (5,229)
Total Revenues	<u>10,000</u>	<u>4,771</u>	<u>(5,229)</u>
<b>Expenditures:</b>			
<b>    Current:</b>			
Security of Persons and Property	10,000	2,817	7,183
Total Expenditures	<u>10,000</u>	<u>2,817</u>	<u>7,183</u>
Net Change in Fund Balance	0	1,954	1,954
Fund Balance Beginning of Year	8,077	8,077	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 8,077</u>	<u>\$ 10,031</u>	<u>\$ 1,954</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 COPS Asset Forfeiture Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	129,082	129,082	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 129,082</u>	<u>\$ 129,082</u>	<u>\$ 0</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 DARE Education Program Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 1,000	\$ 22,396	\$ 21,396
Contributions and Donations	0	1,050	1,050
Total Revenues	<u>1,000</u>	<u>23,446</u>	<u>22,446</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	<u>7,474</u>	<u>6,474</u>	<u>1,000</u>
Total Expenditures	<u>7,474</u>	<u>6,474</u>	<u>1,000</u>
Net Change in Fund Balance	(6,474)	16,972	23,446
Fund Balance Beginning of Year	99,158	99,158	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 92,684</u>	<u>\$ 116,130</u>	<u>\$ 23,446</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Fire EMS A72 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
<b>Current:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 LLEBG 2000-LB-BX-2537 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
<b>Current:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 LLEBG 2001-LB-BX-1395 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 LLEBG 2002-LB-BX-0948 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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>\$ 8,506</u>	<u>\$ 8,506</u>	<u>\$ 0</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 PACE 2002-DG-B02-7341 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 CHIP Housing Improvement Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 600,000	\$ 114,341	\$ (485,659)
Charges for Services	0	75,783	75,783
Investment Income	0	16,717	16,717
Miscellaneous	0	847	847
Total Revenues	<u>600,000</u>	<u>207,688</u>	<u>(392,312)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment	<u>643,236</u>	<u>347,085</u>	<u>296,151</u>
Total Expenditures	<u>643,236</u>	<u>347,085</u>	<u>296,151</u>
Net Change in Fund Balance	(43,236)	(139,397)	(96,161)
Fund Balance Beginning of Year	8,478	8,478	0
Prior Year Encumbrances Appropriated	<u>188,236</u>	<u>188,236</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 153,478</u>	<u>\$ 57,317</u>	<u>\$ (96,161)</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Rehab Property Sales Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 36,494	\$ 36,494
Miscellaneous	72,000	0	(72,000)
Total Revenues	<u>72,000</u>	<u>36,494</u>	<u>(35,506)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment	<u>90,677</u>	<u>86,016</u>	<u>4,661</u>
Total Expenditures	<u>90,677</u>	<u>86,016</u>	<u>4,661</u>
Net Change in Fund Balance	(18,677)	(49,521)	(30,845)
Fund Balance Beginning of Year	150,370	150,370	0
Prior Year Encumbrances Appropriated	<u>18,676</u>	<u>18,676</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 150,369</u>	<u>\$ 119,525</u>	<u>\$ (30,845)</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 CDBG Federal Block Grant Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 1,691,685	\$ 1,089,741	\$ (601,944)
Charges for Services	0	64,303	64,303
Investment Income	0	1,400	1,400
Miscellaneous	0	4,936	4,936
Total Revenues	<u>1,691,685</u>	<u>1,160,381</u>	<u>(531,304)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Personal Services	334,389	310,564	23,825
Fringes	120,556	115,193	5,363
Other Expenditures	1,223,866	883,515	340,351
Total Expenditures	<u>1,678,811</u>	<u>1,309,272</u>	<u>369,539</u>
Net Change in Fund Balance	12,874	(148,891)	(161,765)
Fund Balance Beginning of Year	(362,494)	(362,494)	0
Prior Year Encumbrances Appropriated	<u>368,430</u>	<u>368,430</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 18,810</u>	<u>\$ (142,955)</u>	<u>\$ (161,765)</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Land Utilization Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Miscellaneous	\$ 40,000	\$ 5,267	\$ (34,733)
Total Revenues	<u>40,000</u>	<u>5,267</u>	<u>(34,733)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment	40,000	9,076	30,924
Total Expenditures	<u>40,000</u>	<u>9,076</u>	<u>30,924</u>
Net Change in Fund Balance	0	(3,809)	(3,809)
Fund Balance Beginning of Year	36,375	36,375	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 36,375</u>	<u>\$ 32,566</u>	<u>\$ (3,809)</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 ODOT-Brownfield Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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>\$ 1,169</u>	<u>\$ 1,169</u>	<u>\$ 0</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Hotel / Motel Tax Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Other Local Taxes	\$ 180,000	\$ 244,343	\$ 64,343
Total Revenues	<u>180,000</u>	<u>244,343</u>	<u>64,343</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government	180,000	164,356	15,644
Total Expenditures	<u>180,000</u>	<u>164,356</u>	<u>15,644</u>
Net Change in Fund Balance	0	79,987	79,987
Fund Balance Beginning of Year	594,531	594,531	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 594,531</u>	<u>\$ 674,518</u>	<u>\$ 79,987</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Fire Department FEMA Grant Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 1999 WS QX 0046 W & S CORE Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Byrne 2000-DG-B01-7002 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
<b>Current:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 2000 WS QX 0179 W&S CORE Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 JAIGB 1999-JB-013-A049 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 2003 WS QX 0007 W&S Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Court Watch Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 JAIGB 2003-JB-007-A049 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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>\$ 18,210</u>	<u>\$ 18,210</u>	<u>\$ 0</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Safe Streets Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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>\$ 648</u>	<u>\$ 648</u>	<u>\$ 0</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Pro-Active Crime Enforcement Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
<b>Current:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 GHSO Traffic Signage Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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>\$ 750</u>	<u>\$ 750</u>	<u>\$ 0</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Justice Assist 2005-DJ-BX-0059 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 PACE 2005-BJ-A02-6429 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Courts Special Projects Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 205,295	\$ 507,378	\$ 302,083
Miscellaneous	0	10,606	10,606
Total Revenues	<u>205,295</u>	<u>517,983</u>	<u>312,688</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government	210,010	154,773	55,237
Capital Outlay	0	25,061	(25,061)
Total Expenditures	<u>210,010</u>	<u>179,834</u>	<u>30,176</u>
Net Change in Fund Balance	(4,715)	338,149	342,865
Fund Balance Beginning of Year	297,253	297,253	0
Prior Year Encumbrances Appropriated	<u>4,715</u>	<u>4,715</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 297,253</u>	<u>\$ 640,117</u>	<u>\$ 342,865</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 JAG 2006-DJ-BX-0458 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 ALLE-015 Natureworks/Robb Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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>\$ 906</u>	<u>\$ 906</u>	<u>\$ 0</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 PACE 2006-JG-A02-6429 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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>\$ 34</u>	<u>\$ 34</u>	<u>\$ 0</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Law Enforcement Training Assistance Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 9,140	\$ 9,140
Total Revenues	<u>0</u>	<u>9,140</u>	<u>9,140</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	12,000	9,875	2,125
Total Expenditures	<u>12,000</u>	<u>9,875</u>	<u>2,125</u>
Net Change in Fund Balance	(12,000)	(735)	11,265
Fund Balance Beginning of Year	21,700	21,700	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 9,700</u>	<u>\$ 20,965</u>	<u>\$ 11,265</u>



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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 JAG 2007-DJ-BX-033 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Anti-Gang 2007-PS-AGI-314 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Indigent Interlock / Alcohol Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 73,000	\$ 42,776	\$ (30,224)
Total Revenues	<u>73,000</u>	<u>42,776</u>	<u>(30,224)</u>
<b>Expenditures:</b>			
<b>    Current:</b>			
Security of Persons and Property	80,000	77,184	2,817
Total Expenditures	<u>80,000</u>	<u>77,184</u>	<u>2,817</u>
Net Change in Fund Balance	(7,000)	(34,408)	(27,408)
Fund Balance Beginning of Year	63,838	63,838	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 56,838</u>	<u>\$ 29,430</u>	<u>\$ (27,408)</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 EDA Award Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 ALL-Lima Traffic Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 23,582	\$ 23,582	\$ 0
Total Revenues	<u>23,582</u>	<u>23,582</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Transportation	23,582	23,582	0
Total Expenditures	<u>23,582</u>	<u>23,582</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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Fire Reporting Grant Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 NS Program Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Charges for Services	\$ 5,500	\$ 3,879	\$ (1,621)
Total Revenues	<u>5,500</u>	<u>3,879</u>	<u>(1,621)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment	5,500	244	5,256
Total Expenditures	<u>5,500</u>	<u>244</u>	<u>5,256</u>
Net Change in Fund Balance	0	3,635	3,635
Fund Balance Beginning of Year	23,918	23,918	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 23,918</u>	<u>\$ 27,553</u>	<u>\$ 3,635</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 JAG 2009-SB-B9-0323 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 LITTER Grant Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment	1,454	1,454	0
Total Expenditures	<u>1,454</u>	<u>1,454</u>	<u>0</u>
Net Change in Fund Balance	(1,454)	(1,454)	0
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><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Priority 1 LFD Training Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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>\$ 690</u>	<u>\$ 690</u>	<u>\$ 0</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 JAG 2013-DJ-BX-0197 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 33,667	\$ 28,367	\$ (5,300)
Total Revenues	<u>33,667</u>	<u>28,367</u>	<u>(5,300)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	15,120	9,820	5,301
Capital Outlay	<u>3,858</u>	<u>3,858</u>	<u>0</u>
Total Expenditures	<u>18,978</u>	<u>13,678</u>	<u>5,301</u>
Excess of Revenues Over (Under) Expenditures	<u>14,689</u>	<u>14,689</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>			
Advances Out	<u>(14,690)</u>	<u>(14,690)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(14,690)</u>	<u>(14,690)</u>	<u>0</u>
Net Change in Fund Balance	(1)	(1)	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>\$ 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  
 Federal Asset Forfeiture Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 1,427	\$ 1,427
Total Revenues	<u>0</u>	<u>1,427</u>	<u>1,427</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	89,302	87,952	1,350
Total Expenditures	<u>89,302</u>	<u>87,952</u>	<u>1,350</u>
Excess of Revenues Over (Under) Expenditures	<u>(89,302)</u>	<u>(86,525)</u>	<u>2,777</u>
<b>Other Financing Sources (Uses):</b>			
Transfers In	11,539	0	(11,539)
Total Other Financing Sources (Uses)	<u>11,539</u>	<u>0</u>	<u>(11,539)</u>
Net Change in Fund Balance	(77,763)	(86,525)	(8,762)
Fund Balance Beginning of Year	111,900	111,900	0
Prior Year Encumbrances Appropriated	<u>22,528</u>	<u>22,528</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 56,665</u>	<u>\$ 47,903</u>	<u>\$ (8,762)</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 JAG 2014-DJ-BX-1084 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 42,719	\$ 10,649	\$ (32,070)
Total Revenues	<u>42,719</u>	<u>10,649</u>	<u>(32,070)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	42,719	31,419	11,300
Total Expenditures	<u>42,719</u>	<u>31,419</u>	<u>11,300</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(20,771)</u>	<u>(20,771)</u>
<b>Other Financing Sources (Uses):</b>			
Advances In	0	20,771	20,771
Total Other Financing Sources (Uses)	<u>0</u>	<u>20,771</u>	<u>20,771</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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Special Gifts / Memorials Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Contributions and Donations	\$ 20,000	\$ 35,278	
Miscellaneous	0	112,734	112,734
Total Revenues	<u>20,000</u>	<u>148,012</u>	<u>112,734</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	0	4,719	(4,719)
Leisure Time Activities	50,000	36,412	13,588
Capital Outlay	25,000	8,850	16,150
Total Expenditures	<u>75,000</u>	<u>49,981</u>	<u>25,019</u>
Net Change in Fund Balance	(55,000)	98,031	153,031
Fund Balance Beginning of Year	82,147	82,147	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 27,147</u>	<u>\$ 180,178</u>	<u>\$ 153,031</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Lighting Improvements Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Miscellaneous	\$ 20,000	\$ 0	\$ (20,000)
Total Revenues	<u>20,000</u>	<u>0</u>	<u>(20,000)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	20,000	6,524	13,476
Total Expenditures	<u>20,000</u>	<u>6,524</u>	<u>13,476</u>
Net Change in Fund Balance	0	(6,524)	(6,524)
Fund Balance Beginning of Year	6,524	6,524	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 6,524</u>	<u>\$ 0</u>	<u>\$ (6,524)</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Central Point Buttonbush Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Legal Research / Computer Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 73,000	\$ 59,768	\$ (13,232)
Miscellaneous	0	20	20
Total Revenues	<u>73,000</u>	<u>59,788</u>	<u>(13,212)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	<u>73,000</u>	<u>56,209</u>	<u>16,791</u>
Total Expenditures	<u>73,000</u>	<u>56,209</u>	<u>16,791</u>
Net Change in Fund Balance	0	3,579	3,579
Fund Balance Beginning of Year	70,618	70,618	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 70,618</u></u>	<u><u>\$ 74,197</u></u>	<u><u>\$ 3,579</u></u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Court Computerization Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 170,000	\$ 196,585	\$ 26,585
Miscellaneous	0	18	18
Total Revenues	<u>170,000</u>	<u>196,603</u>	<u>26,603</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	<u>209,930</u>	<u>108,810</u>	<u>101,119</u>
Total Expenditures	<u>209,930</u>	<u>108,810</u>	<u>101,119</u>
Net Change in Fund Balance	(39,930)	87,793	127,723
Fund Balance Beginning of Year	369,405	369,405	0
Prior Year Encumbrances Appropriated	<u>7,930</u>	<u>7,930</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 337,405</u>	<u>\$ 465,128</u>	<u>\$ 127,723</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Special Assessments Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Special Assessments	\$ 20,000	\$ 14,399	
Total Revenues	<u>20,000</u>	<u>14,399</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	66,065	113,170	(47,105)
<b>Debt Service:</b>			
Principal Retirement	100,000	49,000	51,000
Interest and Fiscal Charges	0	3,864	(3,864)
Total Expenditures	<u>166,065</u>	<u>166,034</u>	<u>31</u>
Excess of Revenues Over (Under) Expenditures	<u>(146,065)</u>	<u>(151,635)</u>	<u>(5,570)</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds from Bonds	80,000	136,850	56,850
Total Other Financing Sources (Uses)	<u>80,000</u>	<u>136,850</u>	<u>56,850</u>
Net Change in Fund Balance	(66,065)	(14,785)	51,280
Fund Balance Beginning of Year	317,633	317,633	0
Prior Year Encumbrances Appropriated	<u>18,265</u>	<u>18,265</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 269,833</u>	<u>\$ 321,113</u>	<u>\$ 51,280</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Fire EMS Grant Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 State Issue II Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 623,398	\$ 623,398	\$ 0
Total Revenues	<u>623,398</u>	<u>623,398</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	623,398	623,398	0
Total Expenditures	<u>623,398</u>	<u>623,398</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 ALL-Lima RRGs Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 1,179,822	\$ 518,628	\$ (661,194)
Total Revenues	<u>1,179,822</u>	<u>518,628</u>	<u>(661,194)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	1,179,822	518,628	661,194
Total Expenditures	<u>1,179,822</u>	<u>518,628</u>	<u>661,194</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  
 Ottawa River Phase II Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 ECDD-06-033 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 FEMA-1720-DR-003-46554 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Obesity Prevention Grant Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 ALL-Vine Street RRGs Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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><u>\$ 695</u></u>	<u><u>\$ 695</u></u>	<u><u>\$ 0</u></u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Public Works Mowers Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	1,450	1,450	0
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	0	0	0
Prior Year Encumbrances Appropriated	<u>1,450</u>	<u>1,450</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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Fire Vehicles Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Central Service Roof Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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><u>\$ 14,804</u></u>	<u><u>\$ 14,804</u></u>	<u><u>\$ 0</u></u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 City Building Improvements Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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>\$ 1</u>	<u>\$ 1</u>	<u>\$ 0</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Police Cruisers and Equipment Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Dispatch Software Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	82,128	41,064	41,064
Total Expenditures	<u>82,128</u>	<u>41,064</u>	<u>41,064</u>
Net Change in Fund Balance	(82,128)	(41,064)	41,064
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>41,064</u>	<u>41,064</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ (41,064)</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 41,064</u></u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 ALL-Lima Bikeway Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Transfers In	4,294	4,294	0
Advances Out	(4,294)	(4,294)	0
Total Other Financing Sources (Uses)	0	0	0
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
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  
 Note Issue, Government Projects Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Investment Income	\$ 0	\$ 29	\$ 29
Total Revenues	<u>0</u>	<u>29</u>	<u>29</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	293,885	748	293,137
Total Expenditures	<u>293,885</u>	<u>748</u>	<u>293,137</u>
Net Change in Fund Balance	(293,885)	(718)	293,166
Fund Balance Beginning of Year	259,048	259,048	0
Prior Year Encumbrances Appropriated	<u>748</u>	<u>748</u>	<u>0</u>
Fund Balance End of Year	<u>\$ (34,089)</u>	<u>\$ 259,078</u>	<u>\$ 293,166</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Buttonbush Preserve Expansion and Path Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 190,506	\$ 103,263	\$ (87,243)
Total Revenues	<u>190,506</u>	<u>103,263</u>	<u>(87,243)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	190,506	170,098	20,408
Total Expenditures	<u>190,506</u>	<u>170,098</u>	<u>20,408</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(66,835)</u>	<u>(66,835)</u>
<b>Other Financing Sources (Uses):</b>			
Advances In	0	66,836	66,836
Total Other Financing Sources (Uses)	<u>0</u>	<u>66,836</u>	<u>66,836</u>
Net Change in Fund Balance	0	1	1
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>\$ 1</u></u>	<u><u>\$ 1</u></u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Ohio EPA 12(h) Municipal Parking Lot Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 10,192	\$ 10,192	\$ 0
Total Revenues	<u>10,192</u>	<u>10,192</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	10,192	8,829	1,363
Total Expenditures	<u>10,192</u>	<u>8,829</u>	<u>1,363</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>1,363</u>	<u>1,363</u>
<b>Other Financing Sources (Uses):</b>			
Advances Out	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><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 2015 Note Issue, Government Projects Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Investment Income	\$ 0	\$ 36	\$ 36
Total Revenues	<u>0</u>	<u>36</u>	<u>36</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	118,128	87,311	30,817
Total Expenditures	<u>118,128</u>	<u>87,311</u>	<u>30,817</u>
Net Change in Fund Balance	(118,128)	(87,274)	30,853
Fund Balance Beginning of Year	0	62,790	(62,790)
Prior Year Encumbrances Appropriated	<u>0</u>	<u>57,681</u>	<u>(57,681)</u>
Fund Balance End of Year	<u>\$ (118,128)</u>	<u>\$ 33,197</u>	<u>\$ (89,618)</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Lima Stadium Park, ALLE-002C Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 1,485,000	\$ 1,069,756	\$ (415,244)
Total Revenues	<u>1,485,000</u>	<u>1,069,756</u>	<u>(415,244)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Leisure Time Activities	1,485,000	56,450	1,428,550
Capital Outlay	<u>0</u>	<u>1,428,551</u>	<u>(1,428,551)</u>
Total Expenditures	<u>1,485,000</u>	<u>1,485,001</u>	<u>(1)</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(415,245)</u>	<u>(415,245)</u>
<b>Other Financing Sources (Uses):</b>			
Advances In	<u>0</u>	<u>138,000</u>	<u>138,000</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>138,000</u>	<u>138,000</u>
Net Change in Fund Balance	0	(277,245)	(277,245)
Fund Balance Beginning of Year	(99,900)	(99,900)	0
Prior Year Encumbrances Appropriated	<u>99,900</u>	<u>99,900</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ (277,245)</u>	<u>\$ (277,245)</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 ALL-Kibby Street Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 296,103	\$ 296,103	\$ (0)
Total Revenues	<u>296,103</u>	<u>296,103</u>	<u>(0)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Transportation	296,103	296,103	0
Total Expenditures	<u>296,103</u>	<u>296,103</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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 CMZ01, ALL-Kibby Street Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 188,746	\$ 180,390	\$ (8,356)
Total Revenues	<u>188,746</u>	<u>180,390</u>	<u>(8,356)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	188,746	180,390	8,356
Total Expenditures	<u>188,746</u>	<u>180,390</u>	<u>8,356</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  
 CMZ09, ALL-Kibby Street Bridge Replacement Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 109,846	\$ 109,846	\$ 0
Total Revenues	<u>109,846</u>	<u>109,846</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	109,846	109,846	0
Total Expenditures	<u>109,846</u>	<u>109,846</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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 2015 Assistance to Firefighters Grant Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 124,364	\$ 124,364	\$ 0
Total Revenues	<u>124,364</u>	<u>124,364</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	124,364	124,364	0
Total Expenditures	<u>124,364</u>	<u>124,364</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 ALL-SRTS, PID 96262 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 460,000	\$ 343,094	\$ (116,906)
Total Revenues	<u>460,000</u>	<u>343,094</u>	<u>(116,906)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	460,000	343,094	116,906
Total Expenditures	<u>460,000</u>	<u>343,094</u>	<u>116,906</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**

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 ALL-LIMA Bike Lanes, PID 96710 Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 158,147	\$ 115,000	\$ (43,147)
Total Revenues	<u>158,147</u>	<u>115,000</u>	<u>(43,147)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	158,147	115,000	43,147
Total Expenditures	<u>158,147</u>	<u>115,000</u>	<u>43,147</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  
General Debt Service Fund  
For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Investment Income	\$ 6,000	\$ 10,826	\$ 4,826
Miscellaneous	92,100	122,870	30,770
Total Revenues	<u>98,100</u>	<u>133,696</u>	<u>35,596</u>
<b>Expenditures:</b>			
<b>Debt Service:</b>			
Principal Retirement	3,594,174	3,594,174	0
Interest and Fiscal Charges	121,045	121,032	13
Manuscript Debt Purchased	136,850	136,850	0
Total Expenditures	<u>3,852,069</u>	<u>3,852,056</u>	<u>13</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,753,969)</u>	<u>(3,718,360)</u>	<u>35,609</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds from General Obligation Bonds Issued	3,705,069	3,113,674	(591,395)
Premium from General Obligation Bonds Issued	0	26,243	26,243
Transfers In	0	529,540	529,540
Total Other Financing Sources (Uses)	<u>3,705,069</u>	<u>3,669,457</u>	<u>(35,612)</u>
Net Change in Fund Balance	(48,900)	(48,903)	(3)
Fund Balance Beginning of Year	48,904	48,904	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 4</u>	<u>\$ 1</u>	<u>\$ (3)</u>

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

*Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP) and Actual  
 Special Assessment Debt Service Fund  
 For the Year Ended December 31, 2016*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Special Assessments	\$ 170,393	\$ 48,088	\$ (122,305)
Total Revenues	<u>170,393</u>	<u>48,088</u>	<u>(122,305)</u>
<b>Expenditures:</b>			
<b>Debt Service:</b>			
Principal Retirement	122,870	73,870	49,000
Interest and Fiscal Charges	<u>10,575</u>	<u>9,963</u>	<u>612</u>
Total Expenditures	<u>133,445</u>	<u>83,833</u>	<u>49,612</u>
Excess of Revenues Over (Under) Expenditures	<u>36,948</u>	<u>(35,745)</u>	<u>(72,693)</u>
<b>Other Financing Sources (Uses):</b>			
Advances In	0	72,693	72,693
Advances Out	<u>0</u>	<u>(36,948)</u>	<u>(36,948)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>35,745</u>	<u>35,745</u>
Net Change in Fund Balance	36,948	0	(36,948)
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>\$ 36,949</u>	<u>\$ 1</u>	<u>\$ (36,948)</u>

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**COMBINING STATEMENTS FOR  
PROPRIETARY FUNDS**



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

**Enterprise Funds**

The enterprise funds account for operations that are finance and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be recovered primarily through user charges.

*Water*

*Water Construction*

*Water Replace/Improvement*

*Guarantee Deposits*

*Water Utility Reserve*

*2014 Note Issue-Water Projects*

*Sewer*

*Construction-2009 Debt Issue*

*North Collett Sewer*

*2014 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 Fund Net Position**Internal Service Funds**December 31, 2016*

	<u>Health Benefits</u>	<u>Public Works Gasoline</u>	<u>Utility Gasoline</u>	<u>Totals</u>
<b>Assets</b>				
<i>Current assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,545,557	\$ 126,753	\$ 0	\$ 2,672,310
Receivables:				
Materials and Supplies Inventory	<u>0</u>	<u>11,664</u>	<u>29,357</u>	<u>41,021</u>
<i>Total Current Assets</i>	<u>2,545,557</u>	<u>138,417</u>	<u>29,357</u>	<u>2,713,331</u>
 <i>Total Assets</i>	 <u>2,545,557</u>	 <u>138,417</u>	 <u>29,357</u>	 <u>2,713,331</u>
 <b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	4,507	15,236	10,110	29,853
Claims Payable	310,688	0	0	310,688
Advances from Other Funds	0	0	44,014	44,014
<i>Total Current Liabilities</i>	<u>315,195</u>	<u>15,236</u>	<u>54,124</u>	<u>384,555</u>
 <i>Total Liabilities</i>	 <u>315,195</u>	 <u>15,236</u>	 <u>54,124</u>	 <u>384,555</u>
 <b>Net Position</b>				
Unrestricted	<u>2,230,362</u>	<u>123,181</u>	<u>(24,767)</u>	<u>2,328,776</u>
 <i>Total Net Position</i>	 <u>\$ 2,230,362</u>	 <u>\$ 123,181</u>	 <u>\$ (24,767)</u>	 <u>\$ 2,328,776</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, 2016*

	<b>Health Benefits</b>	<b>Public Works Gasoline</b>	<b>Utility Gasoline</b>	<b>Totals</b>
<b>Operating Revenues:</b>				
Charges for Services	\$ 6,056,894	\$ 134,258	\$ 114,227	\$ 6,305,379
Other Operating Revenues	<u>1,243,359</u>	<u>50,115</u>	<u>12,837</u>	<u>1,306,311</u>
Total Operating Revenues	<u>7,300,253</u>	<u>184,373</u>	<u>127,064</u>	<u>7,611,690</u>
<b>Operating Expenses:</b>				
Claims Expense	6,455,236	0	0	6,455,236
Other Services and Charges	<u>819,073</u>	<u>223,703</u>	<u>171,644</u>	<u>1,214,420</u>
Total Operating Expenses	<u>7,274,309</u>	<u>223,703</u>	<u>171,644</u>	<u>7,669,656</u>
Change in Net Position	25,944	(39,330)	(44,580)	(57,966)
Net Position - Beginning of Year	<u>2,204,418</u>	<u>162,511</u>	<u>19,813</u>	<u>2,386,742</u>
Net Position - End of Year	<u><u>\$ 2,230,362</u></u>	<u><u>\$ 123,181</u></u>	<u><u>\$ (24,767)</u></u>	<u><u>\$ 2,328,776</u></u>

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

*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2016*

	<u>Health Benefits</u>	<u>Public Works Gasoline</u>	<u>Utility Gasoline</u>	<u>Total</u>
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Interfund Services Provided	\$ 6,056,894	\$ 134,258	\$ 114,227	\$ 6,305,379
Other Cash Receipts	1,243,360	50,115	12,563	1,306,038
Cash Payments for Other Services and Charges	(814,567)	(186,472)	(157,453)	(1,158,492)
Cash Payments for Claims	(6,462,149)	0	0	(6,462,149)
Net Cash Provided by (Used in) Operating Activities	<u>23,538</u>	<u>(2,099)</u>	<u>(30,663)</u>	<u>(9,224)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Advances to Other Funds	0	0	(13,351)	(13,351)
Advances from Other Funds	0	0	44,014	44,014
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>30,663</u>	<u>30,663</u>
Net Increase (Decrease) in Cash and Cash Equivalents	23,538	(2,099)	0	21,439
Cash and Cash Equivalents Beginning of Year	<u>2,522,019</u>	<u>128,852</u>	<u>0</u>	<u>2,650,871</u>
Cash and Cash Equivalents End of Year	<u>\$ 2,545,557</u>	<u>\$ 126,753</u>	<u>\$ 0</u>	<u>\$ 2,672,310</u>

**Reconciliation of Operating Gain (Loss) to Net Cash  
Provided by (Used in) Operating Activities:**

Operating Gain (Loss)	\$ 25,944	\$ (39,330)	\$ (44,580)	\$ (57,966)
(Increase) Decrease in Assets:				
Materials and Supply Inventory	0	35,330	17,908	53,238
Increase (Decrease) in Liabilities:				
Accounts Payable	4,507	1,901	(3,991)	2,417
Claims Payable	(6,913)	0	0	(6,913)
Net Cash Provided by (Used in) Operating Activities	<u>\$ 23,538</u>	<u>\$ (2,099)</u>	<u>\$ (30,663)</u>	<u>\$ (9,224)</u>

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**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, 2016*

	<u>Balance 12/31/15</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/16</u>
<b>Building Fees</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 12,245	\$ (12,245)	\$ 0
Total Assets	<u>\$ 0</u>	<u>\$ 12,245</u>	<u>\$ (12,245)</u>	<u>\$ 0</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$ 0	\$ 12,245	\$ (12,245)	\$ 0
Total Liabilities	<u>\$ 0</u>	<u>\$ 12,245</u>	<u>\$ (12,245)</u>	<u>\$ 0</u>
<b>Fire Insurance</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 119,809	\$ 152,416	\$ (154,774)	\$ 117,451
Total Assets	<u>\$ 119,809</u>	<u>\$ 152,416</u>	<u>\$ (154,774)</u>	<u>\$ 117,451</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$ 119,809	\$ 152,416	\$ (154,774)	\$ 117,451
Total Liabilities	<u>\$ 119,809</u>	<u>\$ 152,416</u>	<u>\$ (154,774)</u>	<u>\$ 117,451</u>
<b>Security Deposits</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 100,514	\$ 119,765	\$ (2,020)	\$ 218,259
Total Assets	<u>\$ 100,514</u>	<u>\$ 119,765</u>	<u>\$ (2,020)</u>	<u>\$ 218,259</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$ 100,514	\$ 119,765	\$ (2,020)	\$ 218,259
Total Liabilities	<u>\$ 100,514</u>	<u>\$ 119,765</u>	<u>\$ (2,020)</u>	<u>\$ 218,259</u>
<b>Law Library Trust</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 27,158	\$ 64,487	\$ (61,548)	\$ 30,097
Total Assets	<u>\$ 27,158</u>	<u>\$ 64,487</u>	<u>\$ (61,548)</u>	<u>\$ 30,097</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 27,158	\$ 64,487	\$ (61,548)	\$ 30,097
Total Liabilities	<u>\$ 27,158</u>	<u>\$ 64,487</u>	<u>\$ (61,548)</u>	<u>\$ 30,097</u>

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

*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2016*

	<b>Balance 12/31/15</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 12/31/16</b>
<b>Municipal Court</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 589,671	\$ 532,203	\$ (589,671)	\$ 532,203
Accounts Receivable	2,166,919	520,342	(2,166,919)	520,342
Total Assets	<u>\$ 2,756,590</u>	<u>\$ 1,052,545</u>	<u>\$ (2,756,590)</u>	<u>\$ 1,052,545</u>
<b>Liabilities:</b>				
Undistributed Monies	\$ 2,756,590	\$ 1,052,545	\$ (2,756,590)	\$ 1,052,545
Total Liabilities	<u>\$ 2,756,590</u>	<u>\$ 1,052,545</u>	<u>\$ (2,756,590)</u>	<u>\$ 1,052,545</u>
<b>Total Agency Funds</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 247,481	\$ 348,913	\$ (230,587)	\$ 365,807
Cash and Cash Equivalents in Segregated Accounts	589,671	532,203	(589,671)	532,203
Accounts Receivable	2,166,919	520,342	(2,166,919)	520,342
Total Assets	<u>\$ 3,004,071</u>	<u>\$ 1,401,458</u>	<u>\$ (2,987,177)</u>	<u>\$ 1,418,352</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 27,158	\$ 64,487	\$ (61,548)	\$ 30,097
Undistributed Monies	2,756,590	1,052,545	(2,756,590)	1,052,545
Deposits Held and Due to Others	220,323	284,426	(169,039)	335,710
Total Liabilities	<u>\$ 3,004,071</u>	<u>\$ 1,401,458</u>	<u>\$ (2,987,177)</u>	<u>\$ 1,418,352</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, 2016*

	<b>Cash Transactions General Fund</b>	<b>GAAP Entries / Encumbrances General Fund</b>	<b>Insurance Repair</b>	<b>Capital Replacement</b>	<b>Unclaimed Monies</b>	<b>Total General Fund</b>
<b>Revenues:</b>						
Property Taxes	\$ 1,096,802	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,096,802
Municipal Income Tax	17,907,359	(82,155)	0	0	0	17,825,204
Intergovernmental	1,131,483	(2,142)	0	0	0	1,129,341
Charges for Services	8,516,475	249,551	0	0	0	8,766,026
Fees, Licenses and Permits	779,858	1	0	0	0	779,859
Fines and Forfeitures	1,311,453	(9,575)	0	0	0	1,301,878
Contributions and Donations	0	0	0	1,556	0	1,556
Investment Income	147,611	(62,000)	0	0	0	85,611
Miscellaneous	128,826	3,333	11,114	11	25,125	168,409
<b>Total Revenues</b>	<b>31,019,866</b>	<b>97,014</b>	<b>11,114</b>	<b>1,567</b>	<b>25,125</b>	<b>31,154,686</b>
<b>Expenditures:</b>						
<b>Current:</b>						
Security of Persons and Property	17,497,112	(166,216)	0	0	0	17,330,896
Leisure Time Activities	1,183,924	(4,308)	0	0	0	1,179,616
Community Environment	987,584	7,377	(836)	0	0	994,125
Transportation	1,092,920	3,624	0	0	0	1,096,544
General Government	8,817,020	(77,334)	7,696	0	1,560	8,748,942
Capital Outlay	472,326	(26,619)	4,144	3,009	0	452,860
<b>Debt Service:</b>						
Principal Retirement	0	1,860	0	0	0	1,860
Interest and Fiscal Charges	3,400	2,630	0	0	0	6,030
<b>Total Expenditures</b>	<b>30,054,286</b>	<b>(258,986)</b>	<b>11,004</b>	<b>3,009</b>	<b>1,560</b>	<b>29,810,873</b>
Excess of Revenues Over (Under) Expenditures	965,580	356,000	110	(1,442)	23,565	1,343,813
<b>Other Financing Sources (Uses):</b>						
Proceeds from the Disposal of Capital Assets	58,432	(0)	0	0	0	58,432
Transfers Out	(533,834)	0	0	0	0	(533,834)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,100,902)</b>	<b>625,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(475,402)</b>
Net Change in Fund Balance	(135,322)	981,500	110	(1,442)	23,565	868,411
Fund Balance Beginning of Year	9,728,987	577,298	34,470	57,385	339,691	10,737,831
Prior Year Encumbrances Appropriated	577,298	(577,298)	0	0	0	0
<b>Fund Balance End of Year</b>	<b>\$ 10,170,963</b>	<b>\$ 981,500</b>	<b>\$ 34,580</b>	<b>\$ 55,943</b>	<b>\$ 363,256</b>	<b>\$ 11,606,242</b>

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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.

<b><u>Contents</u></b>	<b><u>Pages</u></b>
<b>Financial Trends</b>	<b>S2 – S9</b>

These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.

<b>Revenue Capacity</b>	<b>S10 – S18</b>
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These schedules contain information to help the reader assess the City’s most significant local revenue sources, property tax and municipal income tax.

<b>Debt Capacity</b>	<b>S19 – S26</b>
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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.

<b>Demographic and Economic Information</b>	<b>S27 – S28</b>
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These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.

<b>Operating Information</b>	<b>S29 – S37</b>
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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)*

	2016	2015	Restated (1) 2014	2013
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$ 54,889,633	\$ 52,627,927	\$ 53,589,765	\$ 54,734,230
Restricted:				
Capital Projects	478,215	676,555	629,352	438,436
Debt Service	331,853	368,859	327,255	358,747
Other Purposes	4,534,769	4,223,911	4,262,769	4,423,095
Unrestricted	(15,520,729)	(12,489,178)	(13,423,383)	12,450,455
<i>Total Governmental Activities Net Position</i>	<u>\$ 44,713,741</u>	<u>\$ 45,408,074</u>	<u>\$ 45,385,758</u>	<u>\$ 72,404,963</u>
<b>Business Type - Activities</b>				
Net Investment in Capital Assets	\$ 38,609,468	\$ 37,464,541	\$ 33,632,832	\$ 33,741,830
Unrestricted	19,074,782	16,467,027	18,903,247	18,760,654
<i>Total Business-Type Activities Net Position</i>	<u>\$ 57,684,250</u>	<u>\$ 53,931,568</u>	<u>\$ 52,536,079</u>	<u>\$ 52,502,484</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	\$ 93,499,101	\$ 90,092,468	\$ 87,222,597	\$ 88,476,060
Restricted	5,344,837	5,269,325	5,219,376	5,220,278
Unrestricted	3,554,053	3,977,849	5,479,864	31,211,109
<i>Total Primary Government Net Position</i>	<u>\$ 102,397,991</u>	<u>\$ 99,339,642</u>	<u>\$ 97,921,837</u>	<u>\$ 124,907,447</u>

(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.

Restated (2)		Restated (3)			
2012	2011	2010	2009	2008	2007
\$ 53,973,918	\$ 56,821,196	\$ 49,676,862	\$ 43,055,899	\$ 40,891,497	\$ 39,603,772
1,064,702	194,001	1,406,929	527,038	142,829	141,675
347,738	593,543	761,623	1,348,083	18,812	420,483
5,149,984	5,023,634	5,975,922	5,921,551	7,650,362	7,507,534
12,285,690	8,768,927	7,634,539	7,511,762	7,373,868	5,515,857
<u>\$ 72,822,032</u>	<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>
\$ 35,854,478	\$ 38,714,090	\$ 32,171,497	\$ 20,390,890	\$ 44,045,884	\$ 39,670,190
15,379,956	16,839,523	16,969,710	24,579,657	2,799,907	7,401,144
<u>\$ 51,234,434</u>	<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>
\$ 89,828,396	\$ 95,535,286	\$ 81,848,359	\$ 63,446,789	\$ 84,937,381	\$ 79,273,962
6,562,424	5,811,178	8,144,474	7,796,672	7,812,003	8,069,692
27,665,646	25,608,450	24,604,249	32,091,419	10,173,775	12,917,001
<u>\$ 124,056,466</u>	<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>

**City of Lima**  
Allen County, Ohio

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

	2016	2015	2014	2013	Restated 2012	2011	2010	2009	2008	2007
<b>Program Revenues</b>										
<b>Governmental Activities:</b>										
Charges for Services:										
Security of Persons and Property:	\$ 658,630	\$ 745,871	\$ 705,820	\$ 547,876	\$ 625,269	\$ 462,502	\$ 569,575	\$ 306,309	\$ 360,471	\$ 375,537
Leisure Time Activities	52,168	50,668	46,248	50,917	52,673	50,973	60,801	59,672	60,284	96,908
Community Environment	373,107	348,194	440,038	449,415	362,979	416,275	341,993	358,286	183,819	192,500
Transportation	860,204	475,745	423,150	406,601	491,280	535,746	426,972	363,584	175,083	236,018
General Government	11,072,244	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
Subtotal - Charges for Services	13,016,353	11,320,957	10,956,352	9,904,799	9,730,747	9,314,095	8,783,126	8,066,912	7,944,128	6,999,361
Operating Grants, Contributions and Interest										
Security of Persons and Property:	467,116	664,149	290,047	872,078	567,853	568,165	196,712	704,926	119,593	285,000
Leisure Time Activities	30,968	207,496	79,398	2,272	24,632	50,000	30,120	0	0	0
Community Environment	598,976	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
Transportation	1,100,078	1,897,682	1,377,507	1,430,384	1,678,443	1,297,524	103,606	261,940	0	16,000
General Government	49,429	0	0	30	16,533	8,927	187,535	9,903	0	0
Subtotal - Operating Grants, Contributions and Interest	2,246,567	3,713,821	3,260,118	3,803,233	4,332,290	4,046,753	4,126,832	3,556,580	2,240,916	2,390,610
Capital Grants and Contributions:										
Security of Persons and Property:	124,364	0	0	0	0	75,000	55,000	55,000	19,836	4,477
Leisure Time Activities	1,069,756	99,000	0	0	0	0	49,500	64,500	42,243	0
Community Environment	1,556	4,519	2,297	3,074	6,830	798	900,208	545,032	716,805	1,100,693
Transportation	2,595,745	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
General Government	81,200	94,371	40,497	0	0	0	0	0	0	1,021,219
Subtotal - Capital Grants and Contributions	3,872,621	3,532,799	3,036,751	2,119,514	3,225,836	7,085,608	10,768,111	3,614,582	2,598,125	6,000,196
<b>Total Governmental Activities Program Revenues</b>	<b>19,135,541</b>	<b>18,567,577</b>	<b>17,253,221</b>	<b>15,827,546</b>	<b>17,288,873</b>	<b>20,446,456</b>	<b>23,678,069</b>	<b>15,238,074</b>	<b>12,783,169</b>	<b>15,390,167</b>
<b>Business-Type Activities:</b>										
Charges for Services:										
Water	17,272,879	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
Sewer	12,692,715	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
Refuse	2,762,942	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
Storm Water	2,412,386	2,267,624	2,358,212	2,371,200	2,365,696	2,344,726	2,237,087	0	0	0
Subtotal - Charges for Services	35,140,922	31,404,972	32,064,878	28,592,343	27,773,900	26,077,915	24,447,046	20,704,927	20,304,358	19,763,947
Operating Grants, Contributions and Interest										
Water	0	0	0	90,230	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	0	0	0	90,230	0	0	0	0	0	0
Capital Grants and Contributions										
Water	59,874	34,037	46,100	35,371	47,708	37,437	45,091	30,413	326,741	66,592
Sewer	0	186	190	0	0	0	0	0	191,293	0
Refuse	0	0	0	0	0	0	0	0	0	0
Storm Water	0	0	0	0	0	0	592,633	0	0	0
Subtotal - Capital Grants and Contributions	59,874	34,223	46,290	35,371	47,708	37,437	637,724	30,413	518,034	66,592
<b>Total Business-Type Activities Program Revenues</b>	<b>35,200,796</b>	<b>31,439,195</b>	<b>32,111,168</b>	<b>28,717,944</b>	<b>27,821,608</b>	<b>26,115,352</b>	<b>25,084,770</b>	<b>20,735,340</b>	<b>20,822,392</b>	<b>19,830,539</b>
<b>Total Primary Government Program Revenues</b>	<b>\$ 54,336,337</b>	<b>\$ 50,006,772</b>	<b>\$ 49,364,389</b>	<b>\$ 44,545,490</b>	<b>\$ 45,110,481</b>	<b>\$ 46,561,808</b>	<b>\$ 48,762,839</b>	<b>\$ 35,973,414</b>	<b>\$ 33,605,561</b>	<b>\$ 35,220,706</b>

**City of Lima**  
Allen County, Ohio

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

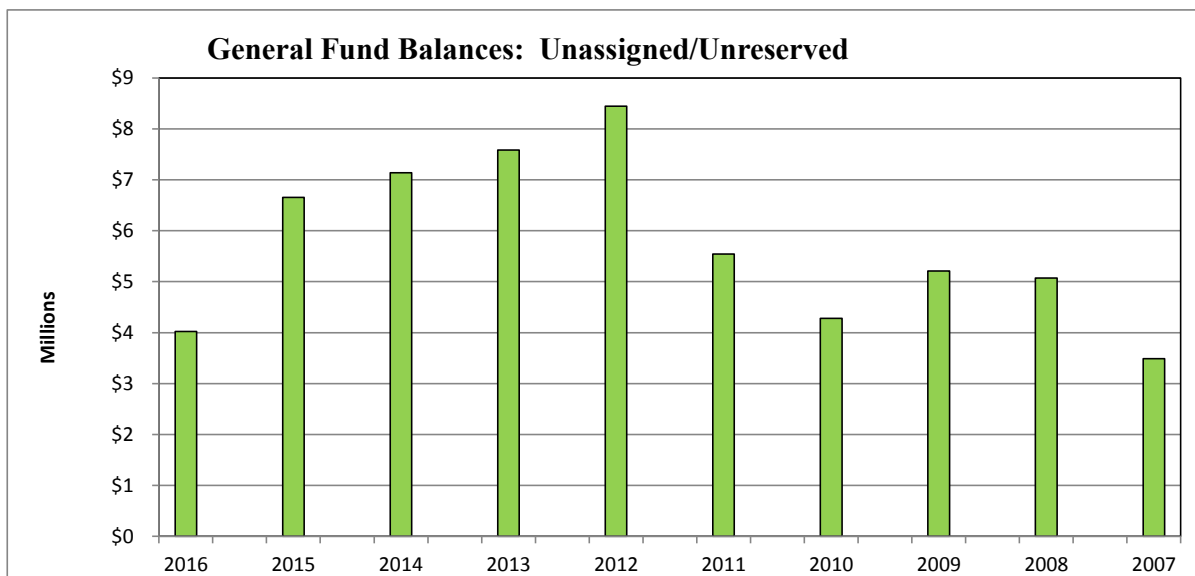
	2016	2015	2014	2013	Restated 2012	2011	Restated 2010	2009	2008	2007
<b>Expenses</b>										
<b>Governmental Activities:</b>										
Security of Persons and Property:	\$ 21,338,291	\$ 18,511,963	\$ 17,137,714	\$ 16,700,344	\$ 15,639,553	\$ 16,553,253	\$ 15,742,649	\$ 15,878,806	\$ 16,217,669	\$ 15,475,457
Leisure Time Activities	1,139,607	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
Community Environment	2,284,805	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
Transportation	6,080,235	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
General Government	9,211,757	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
Interest and Fiscal Charges	151,093	163,865	150,570	128,601	134,208	148,448	97,438	108,658	109,812	128,003
<i>Total Governmental Activities Expenses</i>	<u>40,205,788</u>	<u>38,639,207</u>	<u>36,692,583</u>	<u>35,999,617</u>	<u>34,307,136</u>	<u>34,235,901</u>	<u>36,002,207</u>	<u>34,393,294</u>	<u>34,341,421</u>	<u>33,631,419</u>
<b>Business-Type Activities</b>										
Water	15,283,811	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
Sewer	11,805,668	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
Refuse	2,747,197	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
Storm Water	1,983,244	1,576,872	1,507,012	1,494,399	1,373,998	1,007,402	627,021	0	0	0
<i>Total Business-Type Activities Expenses</i>	<u>31,819,920</u>	<u>30,676,013</u>	<u>28,192,299</u>	<u>27,571,347</u>	<u>34,411,341</u>	<u>20,482,363</u>	<u>22,176,555</u>	<u>22,593,083</u>	<u>20,177,699</u>	<u>18,369,650</u>
<i>Total Primary Government Program Expenses</i>	<u>72,025,708</u>	<u>69,315,220</u>	<u>64,884,882</u>	<u>63,570,964</u>	<u>68,718,477</u>	<u>54,718,264</u>	<u>58,178,762</u>	<u>56,986,377</u>	<u>54,519,120</u>	<u>52,001,069</u>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(21,070,247)	(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)
Business-Type Activities	3,380,876	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
<i>Total Primary Government Net Expense</i>	<u>(17,689,371)</u>	<u>(19,308,448)</u>	<u>(15,520,493)</u>	<u>(19,025,474)</u>	<u>(23,607,996)</u>	<u>(8,156,456)</u>	<u>(9,415,923)</u>	<u>(21,012,963)</u>	<u>(20,913,559)</u>	<u>(16,780,363)</u>
<b>General Revenues and Other Changes in Net Position</b>										
<b>Governmental Activities</b>										
Property Taxes Levied For:										
General Purposes	\$ 1,111,325	\$ 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
Income Taxes levied for:										
General Purposes	17,660,217	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
Other Local Taxes	247,247	228,322	242,020	198,947	181,827	179,510	151,253	104,775	133,697	106,714
Intergovernmental Revenue, Unrestricted	1,095,986	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
Contributed Capital	0	0	0	0	(1,893,336)	(527,031)	0	0	0	0
Rebate on RZ and BAB Bonds	14,006	16,051	18,087	19,897	23,798	25,726	8,590	0	0	0
Gain (Loss) on Sale of Capital Assets	55,836	(47,591)	24,535	39,418	727,446	52,288	47,078	(38,410)	8,078	49,961
Investment Earnings	97,066	126,528	185,960	(55,596)	143,015	556,065	(116,390)	743,766	981,926	1,606,077
Miscellaneous	248,566	306,458	463,048	475,123	630,036	158,562	124,343	99,521	82,102	58,909
Transfers	(154,332)	(400,086)	(288,816)	0	19,553	31,691	(1,088,635)	0	0	0
<i>Total Governmental Activities</i>	<u>20,375,917</u>	<u>20,093,946</u>	<u>19,618,906</u>	<u>19,755,002</u>	<u>18,438,994</u>	<u>19,734,871</u>	<u>19,415,680</u>	<u>21,442,185</u>	<u>23,532,714</u>	<u>23,395,532</u>
<b>Business-Type Activities</b>										
Contributed Capital	0	0	0	0	1,893,336	527,031	0	0	0	0
Rebate on RZ and BAB Bonds	193,744	199,218	198,789	197,289	214,741	214,327	107,164	0	0	0
Gain (Loss) on Sale of Capital Assets	(3,882)	113	(15,376)	(147,348)	148,737	17,912	9,992	(17,501)	16,541	117,304
Investment Earnings	19,838	23,743	42,545	(5,634)	33,293	51,838	56,654	0	26,808	41,943
Miscellaneous	7,774	9,147	113,284	77,146	0	0	0	0	0	0
Transfers	154,332	400,086	288,816	0	(19,553)	(31,691)	1,088,635	0	0	0
<i>Total Business-Type Activities Expenses</i>	<u>371,806</u>	<u>632,307</u>	<u>628,058</u>	<u>121,453</u>	<u>2,270,554</u>	<u>779,417</u>	<u>1,262,445</u>	<u>(17,501)</u>	<u>43,349</u>	<u>159,247</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>20,747,723</u>	<u>20,726,253</u>	<u>20,246,964</u>	<u>19,876,455</u>	<u>20,709,548</u>	<u>20,514,288</u>	<u>20,678,125</u>	<u>21,424,684</u>	<u>23,576,063</u>	<u>23,554,779</u>
<b>Change in Net Position</b>										
Governmental Activities	(694,330)	22,316	179,544	(417,069)	1,420,731	5,945,426	7,091,542	2,286,965	1,974,462	5,154,280
Business-Type Activities	3,752,682	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
<i>Total Primary Government Change in Net Position</i>	<u>3,058,352</u>	<u>1,417,805</u>	<u>4,726,471</u>	<u>850,981</u>	<u>(2,898,448)</u>	<u>12,357,832</u>	<u>11,262,202</u>	<u>411,721</u>	<u>2,662,504</u>	<u>6,774,416</u>

**City of Lima**  
Allen County, Ohio

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

	2016	2015	2014	2013
<b>General Fund</b>				
Nonspendable	\$ 1,284,431	\$ 583,715	\$ 485,360	\$ 335,178
Assigned	6,301,704	3,500,661	2,482,658	1,776,476
Unassigned	4,020,107	6,653,455	7,136,340	7,583,085
Reserved	0	0	0	0
Unreserved	0	0	0	0
<b>Total General Fund</b>	<u>11,606,242</u>	<u>10,737,831</u>	<u>10,104,358</u>	<u>9,694,739</u>
Unassigned / Unreserved	\$ 4,020,107	\$ 6,653,455	\$ 7,136,340	\$ 7,583,085
<b>All Other Governmental Funds</b>				
Nonspendable	148,292	128,312	67,290	10,277
Restricted	4,005,187	3,788,214	4,247,458	4,415,377
Committed	1,219,456	1,120,573	1,002,145	907,283
Assigned	516,864	455,177	464,242	419,483
Unassigned (Deficit)	(654,309)	(309,532)	(59,655)	(227,730)
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service funds	0	0	0	0
Capital Projects funds	0	0	0	0
<b>Total All Other Governmental Funds</b>	<u>5,235,490</u>	<u>5,182,744</u>	<u>5,721,480</u>	<u>5,524,690</u>
<b>Total Governmental Funds</b>	<u>\$ 16,841,732</u>	<u>\$ 15,920,575</u>	<u>\$ 15,825,838</u>	<u>\$ 15,219,429</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.



2012	2011	Restated (1) 2010	2009	Restated 2008	2007
\$ 483,693	\$ 300,747	\$ 286,052	\$ 0	\$ 0	\$ 0
539,932	409,547	511,635	0	0	0
8,445,565	5,542,813	4,277,063	0	0	0
0	0		373,084	222,038	366,104
0	0		5,207,150	5,069,554	3,487,434
<u>9,469,190</u>	<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>
\$ 8,445,565	\$ 5,542,813	\$ 4,277,063	\$ 5,207,150	\$ 5,069,554	\$ 3,487,434
19,077	9,777	20,987	0	0	0
5,818,782	5,226,640	7,425,551	0	0	0
818,006	893,710	402,056	0	0	0
409,553	651,067	1,128,966	0	0	0
(177,323)	(457,505)	(1,478,489)	0	0	0
0	0	0	3,709,203	2,648,256	2,610,682
0	0	0	2,345,024	3,924,360	4,998,559
0	0	0	1,091,571	1,348,083	420,483
0	0	0	205,034	(561,633)	(1,626,872)
<u>6,888,095</u>	<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>\$ 16,357,285</u>	<u>\$ 12,576,796</u>	<u>\$ 12,573,821</u>	<u>\$ 12,931,066</u>	<u>\$ 12,650,658</u>	<u>\$ 10,256,390</u>

**City of Lima**  
Allen County, Ohio

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

	2016	2015	2014	2013
<b>Revenues</b>				
Property Taxes	\$ 1,096,802	\$ 1,100,285	\$ 1,117,935	\$ 1,121,030
Municipal Income Taxes	17,825,204	17,388,739	16,489,310	15,876,556
Other Local Taxes	247,247	228,322	242,020	198,947
Intergovernmental	8,180,243	7,857,561	7,733,093	8,300,702
Charges for Service	9,318,500	8,197,077	7,633,283	6,770,194
Fees, Licenses and Permits	779,859	797,528	828,058	818,639
Fines and Forfeitures	2,222,474	1,965,540	2,052,234	1,936,930
Special Assessments	62,487	60,147	69,281	79,979
Contributions and Donations	40,224	214,235	0	0
Investment Income	115,371	138,465	200,432	(35,583)
Miscellaneous	321,434	320,375	427,594	283,459
<i>Total Revenues</i>	<u>40,209,845</u>	<u>38,268,274</u>	<u>36,793,240</u>	<u>35,350,853</u>
<b>Expenditures</b>				
Current:				
Security of Persons and Property:	18,162,739	17,669,769	16,634,501	15,878,467
Leisure Time Activities	1,319,056	1,365,118	1,158,284	1,036,616
Community Environment	2,348,584	2,785,138	2,608,628	3,512,022
Transportation	3,317,840	4,383,030	4,345,424	3,012,073
General Government	9,132,175	8,849,674	8,800,884	8,210,973
Capital Outlay	4,467,372	3,669,863	4,180,747	4,301,719
Debt Service:				
Principal Retirement	3,596,034	2,486,591	444,000	440,500
Interest and Fiscal Charges	157,240	157,861	135,501	130,654
<i>Total Expenditures</i>	<u>42,501,040</u>	<u>41,367,044</u>	<u>38,307,969</u>	<u>36,523,024</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,291,195)</u>	<u>(3,098,770)</u>	<u>(1,514,729)</u>	<u>(1,172,171)</u>
<b>Other Financing Sources (Uses)</b>				
Premium on General Obligation Debt	26,243	31,827	29,782	0
Proceeds of Bond Anticipation Notes	3,113,674	3,113,674	2,033,674	0
General Obligation Bonds Issued	0	0	0	0
Rebates on RZ and BAB Bonds	14,006	16,051	18,087	19,897
Proceeds from Disposal of Capital Assets	58,432	25,696	32,989	14,418
Inception of Capital Lease	0	6,259	6,606	0
Transfers - In	607,704	813,542	659,310	87,897
Transfers - Out	(607,704)	(813,542)	(659,310)	(87,897)
<i>Total Other Financing Sources (Uses)</i>	<u>3,212,355</u>	<u>3,193,507</u>	<u>2,121,138</u>	<u>34,315</u>
<i>Net Change in Fund Balances</i>	<u>\$ 921,160</u>	<u>\$ 94,737</u>	<u>\$ 606,409</u>	<u>\$ (1,137,856)</u>
Debt Service as a Percentage of Noncapital Expenditures	9.87%	7.01%	1.70%	1.77%



	2012	2011	Restated 2010	2009	Restated 2008	2007
\$	1,110,806	\$ 1,237,398	\$ 1,387,801	\$ 1,378,850	\$ 1,380,229	\$ 1,438,142
	15,714,825	15,129,368	14,750,034	14,903,189	15,598,533	15,749,585
	181,827	179,510	151,253	104,775	133,697	106,714
	9,478,598	15,749,221	18,533,078	11,311,447	11,366,030	11,605,346
	6,663,705	6,336,270	6,087,240	5,548,401	5,291,142	4,116,075
	831,922	975,678	757,283	637,793	782,025	845,504
	1,744,696	1,517,933	1,633,111	1,481,406	1,443,884	1,607,483
	69,336	77,910	66,606	81,663	100,861	93,368
	0	0	0	0	396,604	0
	164,376	581,851	(88,059)	776,093	1,030,978	1,669,447
	915,183	205,385	287,330	418,737	120,463	112,383
	<u>36,875,274</u>	<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>
	15,419,926	16,436,668	15,717,589	15,291,736	16,058,255	15,363,819
	970,609	1,021,979	959,064	898,919	1,122,037	1,050,771
	3,444,042	3,795,069	4,470,191	3,751,556	3,288,385	3,092,463
	4,440,344	3,331,534	3,566,736	4,440,213	3,962,621	3,478,718
	7,791,582	7,961,902	8,280,958	7,708,148	7,888,041	7,635,474
	3,269,011	9,515,997	11,714,334	4,093,405	3,354,685	7,132,376
	1,013,646	907,005	990,545	975,818	1,088,000	1,183,000
	146,414	162,014	124,923	110,150	119,644	138,054
	<u>36,495,574</u>	<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>
	379,700	(1,141,644)	(2,258,663)	(627,591)	762,778	(1,730,628)
	34,430	0	5,010	5,587	627	0
	0	0	0	0	0	0
	1,985,000	1,060,000	1,725,000	655,000	710,000	860,000
	23,798	25,726	8,590	0	0	0
	1,357,561	54,043	34,435	1,904	7,278	27,148
	0	4,850	128,383	245,508	0	0
	61,410	247,173	67,470	183,290	570,489	636,413
	<u>(61,410)</u>	<u>(247,173)</u>	<u>(67,470)</u>	<u>(183,290)</u>	<u>(570,489)</u>	<u>(636,413)</u>
	<u>3,400,789</u>	<u>1,144,619</u>	<u>1,901,418</u>	<u>907,999</u>	<u>717,905</u>	<u>887,148</u>
\$	<u>3,780,489</u>	<u>\$ 2,975</u>	<u>\$ (357,245)</u>	<u>\$ 280,408</u>	<u>\$ 1,480,683</u>	<u>\$ (843,480)</u>
	3.49%	3.18%	3.27%	3.27%	3.60%	4.14%

**City of Lima**  
Allen County, Ohio

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

<b>Collection Year</b>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Unvoted Millage</b>					
General	\$3.3000	\$3.3000	\$3.3000	\$3.3000	\$3.3000
Fire Pension	0.3000	0.3000	0.3000	0.3000	0.3000
Police Pension	0.3000	0.3000	0.3000	0.3000	0.3000
<b>Total Unvoted Millage</b>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>
<b>Total Millage</b>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>
<b>Overlapping Rates by Taxing District (1)</b>					
Allen County	2.4000	2.4000	2.4000	2.4000	2.4000
Lima City School District	50.1740	50.0300	49.6670	49.5900	42.8500
Miscellaneous (a)	8.8000	8.0500	7.0500	7.0500	7.0500
<b>Total Overlapping Tax Rate</b>	<u>\$65.2740</u>	<u>\$64.3800</u>	<u>\$63.0170</u>	<u>\$62.9400</u>	<u>\$56.2000</u>
<b>Effective Tax Rates (2)</b>					
Residential/Agricultural Real	\$56.1332	\$55.6482	\$54.2202	\$53.9603	\$45.6172
Commerical/Industrial, Public Utilit	\$58.1383	\$56.1508	\$54.2153	\$53.7398	\$46.5435
Public Utility Personal	\$65.2740	\$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, Joint Mental Health District, Children’s Services, Senior Citizens and the Johnny Appleseed Metropolitan Park District.

(2) All of the City’s property tax levies, as levies inside the ten -mill limitation, are exempt from certain tax credit provisions. The tax credit provisions do not apply to amounts realized from taxes levied at whatever rate required to produce a specified amount or an amount to pay debt service, or from taxes levied inside the ten - mill limitation or any applicable charter tax rate limitation. To calculate the limited amount to be realized, a reduction factor is applied to the stated rates of the levies subject to these tax credits. A resulting “effective tax rate” reflects the aggregate of those reductions and is the rate based on which real property taxes are in fact collected.

2011	2010	2009	2008	2007
\$3.3000	\$3.3000	\$3.3000	\$3.3000	\$3.3000
0.3000	0.3000	0.3000	0.3000	0.3000
0.3000	0.3000	0.3000	0.3000	0.3000
<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>
<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>
2.4000	2.4000	2.4000	2.4000	2.4000
41.6200	41.5900	41.7700	41.5900	40.8700
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>
\$44.3753	\$43.9373	\$44.1871	\$44.0165	\$43.2938
\$44.9452	\$44.2543	\$44.8481	\$44.6676	\$43.7817
\$54.9700	\$54.9400	\$55.1200	\$54.9400	\$54.2200

**City of Lima**  
Allen County, Ohio

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

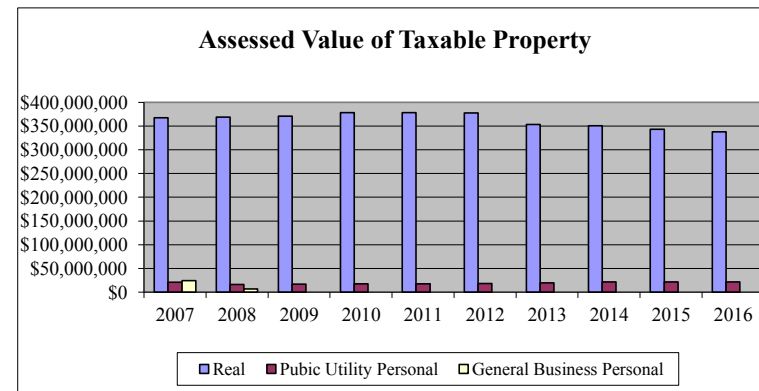
Collection Year	Real Property (1)			Public Utility Personal Property (2)		Tangible Personal Property (3)		Total			Ratio	Full Tax Rate
	Assessed Value		Public Utility (2)	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
	Residential/Agricultural	Commercial Industrial/PU										
2016	\$ 216,604,400	\$ 120,904,140	\$ 168,200	\$ 964,790,686	\$ 21,875,750	\$ 24,858,807	\$ 0	\$ 0	\$ 359,552,490	\$ 989,649,493	36.33%	3.90
2015	215,656,760	127,500,220	170,020	980,934,286	21,744,460	24,709,614	0	0	365,071,460	1,005,643,899	36.30	3.90
2014	216,715,910	133,665,320	169,130	1,001,572,457	21,397,400	24,315,227	0	0	371,947,760	1,025,887,684	36.26	3.90
2013	217,406,890	135,778,200	160,900	1,009,559,971	19,521,070	22,183,034	0	0	372,867,060	1,031,743,006	36.14	3.90
2012	238,767,160	138,602,240	177,770	1,078,706,200	18,380,960	20,887,455	0	0	395,928,130	1,099,593,655	36.01	3.90
2011	239,555,470	138,308,340	162,520	1,080,075,229	17,610,480	20,011,909	0	0	395,636,810	1,100,087,138	35.96	3.90
2010	240,455,570	137,762,495	156,100	1,081,069,043	17,550,630	19,943,898	0	0	395,924,795	1,101,012,941	35.96	3.90
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

Sources: Allen County Auditor  
Ohio Municipal Advisory Council

(1) Real property tax is assessed at 35% of actual value. Real property taxes collected in a calendar year are levied as of January 1 of that year based on assessed values as of January 1 of the preceding year. Real property is reappraised every six years pursuant to the rules of the State Tax Commissioner.

(2) Public utility is assessed at 88% of actual value. Public utility real and tangible property taxes collected in a calendar year are levied in the preceding calendar year based on assessed values determined as of December 31, of the second preceding year.

(3) The rate at which tangible personal property used in business is assessed for purposes of ad valorem property taxation decreased one percent each year from 35% in 1983 until it reached 25% in 1993. The rate decreased by 6.25% to 18.75% in 2006 and by an additional 6.25% to 12.5% in 2007. The rate continued to decrease by 6.25% in 2008 and reached 0 in 2009. Beginning in 2007, House Bill 66 switched telephone companies from public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected from general business taxpayers since 2009 or telephone companies since 2010.



**City of Lima**  
Allen County, Ohio

*Property Tax Levies And Collections*  
*Last Nine 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
2015	2016	\$1,594,770	\$1,172,185	73.50%	\$70,505	\$1,242,690	77.92%	\$352,080	22.08%
2014	2015	1,570,891	1,166,873	74.28%	81,173	1,248,047	79.45%	352,597	22.45%
2013	2014	1,627,937	1,180,972	72.54%	70,851	1,251,823	76.90%	359,454	22.08%
2012	2013	1,617,259	1,184,633	73.25%	64,585	1,249,218	77.24%	356,454	22.04%
2011	2012	1,703,148	1,182,281	69.42%	73,944	1,256,226	73.76%	367,210	21.56%
2010	2011	1,699,359	1,242,205	73.10%	80,925	1,323,131	77.86%	359,721	21.17%
2009	2010	1,853,320	1,271,743	68.62%	94,984	1,366,727	73.74%	478,334	25.81%
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 Eight Years Ago*

Taxpayer	Rank	2015 Tax Year 2016 Collection Year	
		Taxable Assessed Value (1)	Percentage of Total Assessed Value
<b>Public Utilities</b>			
Ohio Power Company	1	\$17,422,460	79.50%
Dominion East Ohio	2	2,974,000	13.57%
Total Top Two Public Utilities Taxpayers		<u>\$20,396,460</u>	<u>93.07%</u>
Total Assessed Value, Public Utilities		<u>\$21,914,480</u>	
<b>Real Estate</b>			
St. Rita's Medical Center	1	\$3,700,850	1.03%
Lima II Medical Properties	2	3,272,550	0.91%
Lima Memorial Hospital	3	2,459,060	0.68%
Gateway Jackson Inc.	4	2,441,080	0.68%
Fisher Investment Properties	5	2,051,900	0.57%
WalMart Stores Attn M/S 0555	6	1,810,810	0.50%
Lima IV Medical Properties	7	1,801,100	0.50%
Pedcor Investments	8	1,790,460	0.50%
Accubuilt/Fed Two Inc	9	1,552,810	0.43%
3RM Findlay LLC	10	1,470,850	0.41%
Total, Top Ten Principal Real Property Taxpayers		<u>\$22,351,470</u>	<u>6.22%</u>
Total Assessed Value, Real Estate		<u>\$359,552,490</u>	

Source: Allen County Auditor

- (1) The amounts presented represent the assessed values upon which 2016 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 collection year were unavailable.

		<b>2007 Tax Year</b>	
		<b>2008 Collection Year (2)</b>	
Taxpayer	Rank	Taxable Assessed Value (1)	Percentage of Total Assessed Value
<b>Public Utilities</b>			
Ohio Power Company	1	\$13,864,570	85.02%
Dominion East Ohio	2	1,810,160	11.10%
Total Top Two Public Utilities Taxpayers		<u>\$15,674,730</u>	<u>96.12%</u>
Total Assessed Value, Public Utilities		<u><u>\$16,306,840</u></u>	
<b>Real Estate</b>			
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		<u>\$45,215,220</u>	<u>12.26%</u>
Total Assessed Value, Real Estate		<u><u>\$368,835,550</u></u>	
<b>Tangible Personal Property</b>			
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		<u>\$4,336,390</u>	<u>60.69%</u>
Total Assessed Value, Tangible Personal Property		<u><u>\$7,145,620</u></u>	

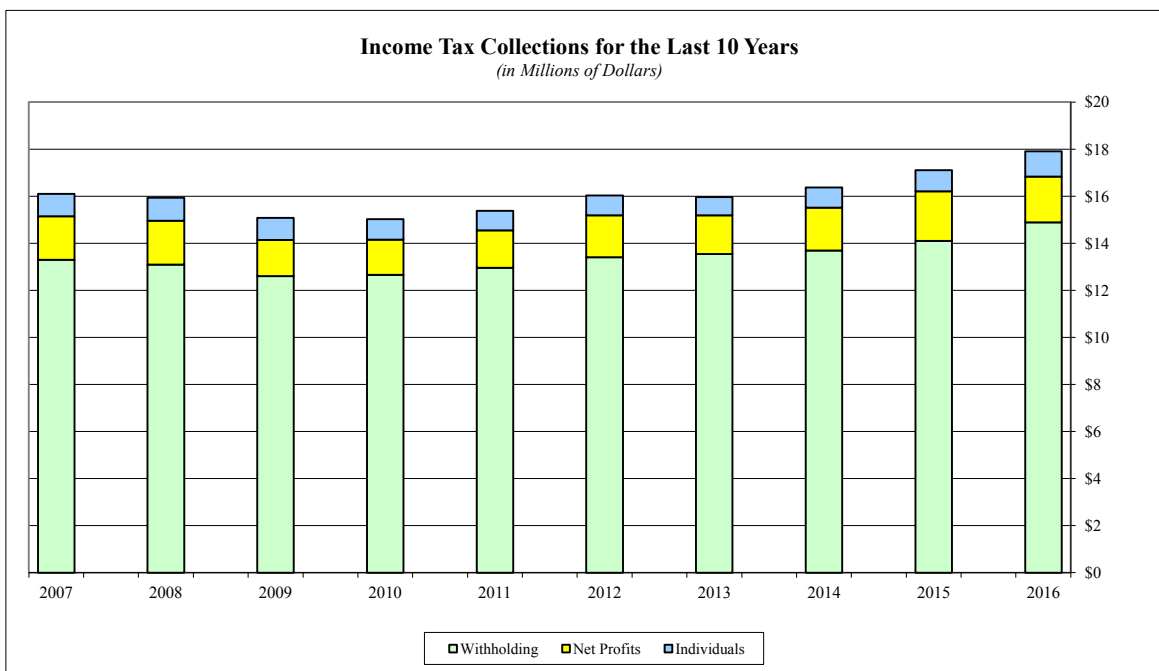
**City of Lima**  
Allen County, Ohio

*Income Tax Revenue Base and Collections  
Last Ten Years*

Tax Year (1)	Tax Rate (2)	Total Tax Collected	Taxes from Withholding	Percentage of Taxes from Withholding	Taxes From Net Profits	Percentage of Taxes from Net Profits	Taxes From Individuals	Percentage of Taxes from Individuals
2016	1.5	\$17,907,359	\$14,894,705	83.18%	\$ 1,937,354	10.82%	\$ 1,075,300	6.00%
2015	1.5	17,110,608	14,098,687	82.40%	2,114,553	12.36%	897,368	5.24%
2014	1.5	16,373,467	13,694,774	83.64%	1,817,265	11.10%	861,428	5.26%
2013	1.5	15,968,768	13,546,026	84.83%	1,640,715	10.27%	782,027	4.90%
2012	1.5	16,026,718	13,413,804	83.70%	1,772,210	11.06%	840,705	5.25%
2011	1.5	15,381,825	12,959,864	84.25%	1,592,800	10.36%	829,160	5.39%
2010	1.5	15,029,769	12,658,278	84.22%	1,495,162	9.95%	876,329	5.83%
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%

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>	<u>2016</u>		<u>2007</u>	
	<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	9	0.19	9	0.14
\$499,999 - \$100,000	225	4.64	153	2.41
\$99,999 - \$75,000	232	4.78	246	3.87
\$74,999 - \$50,000	601	12.39	719	11.31
Total	1,067	22.00	1,127	17.73
All Others	3,782	78.00	5,230	82.27
Total	4,849	100.00	6,357	100.00

Source: City Income Tax Department

Note: Due to confidentiality, the names of the top individual taxpayers cannot be reported. The above table services as an alternative to the top revenue payers.

The above table is useful to understand the income thresholds of which income taxes are assessed and is not a complete number of all individuals accounts on file. The City provides this information from individual tax filings that have been reconciled as of the date of the information request and not from total individual filings received.

**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>2016</u>		<u>2007</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	0.13
\$499,999 - \$100,000	12	0.59	13	0.58
\$99,999 - \$75,000	9	0.44	3	0.13
\$74,999 - \$50,000	15	0.74	17	0.76
Total	40	1.97	36	1.61
All Others	1,993	98.03	2,202	98.39
Total	<u>2,033</u>	<u>100.00</u>	<u>2,238</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, 2016*

Jurisdiction	Governmental Activities Debt Outstanding (2)	Percentage Applicable to City (1)	Amount Applicable to City
<b>Direct:</b>			
City of Lima	\$5,133,644	100.00%	\$5,133,644
<b>Overlapping</b>			
Allen County	1,367,000	18.52%	253,168
Lima City School District	19,154,971	98.08%	18,787,196
Bath Local School District	23,759,995	0.14%	33,264
Elida Local School District	29,554,969	12.46%	3,682,549
Perry Local School District	10,501,499	14.94%	1,568,924
Shawnee Local School District	304,570	3.84%	11,695
Apollo Career Center	29,675,000	3.53%	1,047,528
<i>Total Overlapping Debt</i>	114,318,004		25,384,324
Total	\$119,451,648		\$30,517,968

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 2016.
- (2) Includes all governmental activities long-term debt obligations including general obligation bonds, notes payable, capital leases payable, and the City's judgment payable.

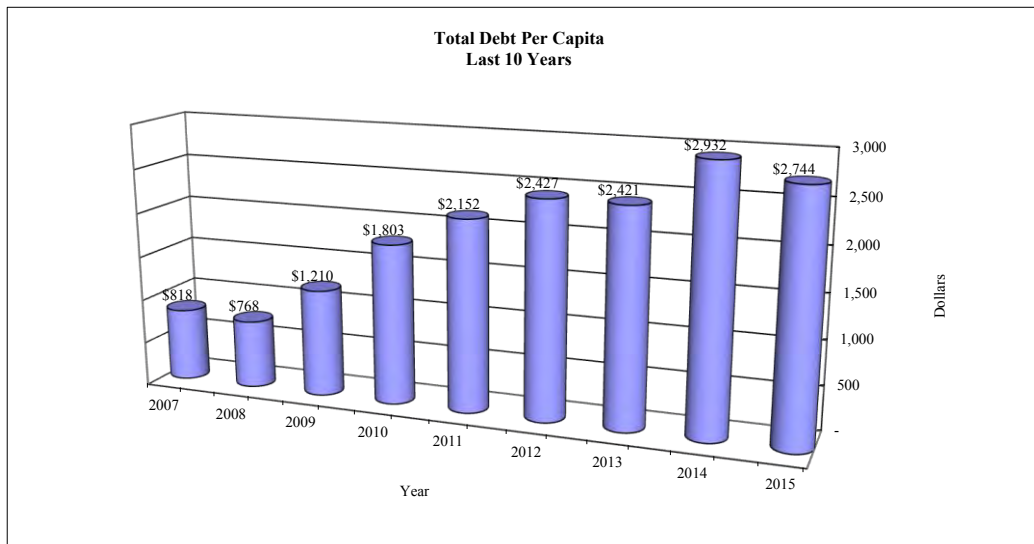
**City of Lima**  
Allen County, Ohio

*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
2016	\$ 1,900,968	\$ 0	\$ 3,113,674	\$ 9,002	\$ 110,000	\$ 3,985,905	\$37,140,049	\$ 852,498
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

**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.



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**Type Activities**

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<b>OWDA Loans</b>	<b>Notes Payable</b>	<b>Capital Leases</b>	<b>(a) Total Debt</b>	<b>(b) Total Personal Income</b>	<b>Debt as Percentage of Personal Income</b>	<b>(b) Population</b>	<b>Debt Per Capita</b>
\$67,635,679	\$ 1,181,326	\$ 0	\$ 115,929,101	\$ 586,626,048	19.76%	38,432	3,016
55,445,346	1,181,326	0	106,405,633	591,800,544	17.98%	38,771	2,744
56,533,682	4,881,326	0	112,666,406	586,626,048	19.21%	38,432	2,932
57,958,570	0	4,580	92,778,823	585,145,780	15.86%	38,330	2,421
56,191,420	0	58,173	93,022,534	575,585,010	16.16%	38,334	2,427
46,429,317	0	109,315	83,257,230	589,100,925	14.13%	38,693	2,152
30,729,741	0	158,119	70,132,255	612,978,814	11.44%	38,902	1,803
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

**City of Lima**  
Allen County, Ohio

*Legal Debt Margin Information*  
*Last Ten Years*

	2016	2015	2014	2013
Total Assessed Property Value, as of 12/31	<u>\$359,552,490</u>	<u>\$365,071,460</u>	<u>\$371,947,760</u>	<u>\$372,867,060</u>
Overall Legal Debt Limit (10 ½ % of Assessed Valuation)	<u>37,753,011</u>	<u>38,332,503</u>	<u>39,054,515</u>	<u>39,151,041</u>
Debt Outstanding:				
General Obligation Bonds	\$1,866,500	\$2,367,000	\$2,819,500	\$3,263,500
Bond Anticipation Notes	3,695,000	3,695,000	2,615,000	0
Water/Sewer Revenue Bonds	36,490,000	38,180,000	39,800,000	25,195,000
Special Assessments (manuscript)	312,040	298,060	321,550	276,935
Wastewater/Sewer GO Bonds	3,955,000	4,290,000	8,315,000	4,935,000
Water GO Bonds	0	0	0	0
Water/Sewer Bond Anticipation Note	600,000	600,000	600,000	0
Total Gross Indebtedness	<u>46,918,540</u>	<u>49,430,060</u>	<u>54,471,050</u>	<u>33,670,435</u>
Less (Exemption Category):				
Water/Sewer Revenue Bonds	(36,490,000)	(38,180,000)	(39,800,000)	(25,195,000)
Special Assessments (manuscript)	(312,040)	(298,060)	(321,550)	(276,935)
Wastewater/Sewer GO Bonds	(3,955,000)	(4,290,000)	(8,315,000)	(4,935,000)
Water GO Bonds	0	0	0	0
Water/Sewer Bond Anticipation Note	(600,000)	(600,000)	(600,000)	0
General Obligation Bond Retirement Fund Balance	<u>(48,904)</u>	<u>(48,904)</u>	<u>18,716</u>	<u>(50,781)</u>
Total Net Debt Applicable to Debt Limit	<u>5,512,596</u>	<u>6,013,096</u>	<u>5,453,216</u>	<u>3,212,719</u>
Legal Debt Margin Within 10 ½ % Limitations	<u>\$32,240,415</u>	<u>\$32,319,407</u>	<u>\$33,601,299</u>	<u>\$35,938,322</u>
Legal Debt Margin as a Percentage of the Debt Limit	85.40%	84.31%	86.04%	91.79%
Unvoted Debt Limitation (5 ½ % of Assessed Valuation)	<u>\$19,775,387</u>	<u>\$20,078,930</u>	<u>\$20,457,127</u>	<u>\$20,507,688</u>
Total Gross Indebtedness	46,918,540	49,430,060	54,471,050	33,670,435
Less (Exemption Category):				
Water/Sewer Revenue Bonds	(36,490,000)	(38,180,000)	(39,800,000)	(25,195,000)
Special Assessments (manuscript)	(312,040)	(298,060)	(321,550)	(276,935)
Wastewater/Sewer GO Bonds	(3,955,000)	(4,290,000)	(8,315,000)	(4,935,000)
Water GO Bonds	0	0	0	0
Water/Sewer Bond Anticipation Note	(600,000)	(600,000)	(600,000)	0
General Obligation Bond Retirement Fund Balance	<u>(48,904)</u>	<u>(48,904)</u>	<u>18,716</u>	<u>(50,781)</u>
Net Debt Within 5 ½ % Limitations	<u>5,512,596</u>	<u>6,013,096</u>	<u>5,453,216</u>	<u>3,212,719</u>
Unvoted Legal Debt Margin Within 5 ½ % Limitations	<u>\$14,262,791</u>	<u>\$14,065,834</u>	<u>\$15,003,911</u>	<u>\$17,294,969</u>
Unvoted legal Debt Margin as a Percentage of the Unvoted Debt Limitation	72.12%	70.05%	73.34%	84.33%

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.

2012	2011	2010	2009	2008	2007
<u>\$395,928,130</u>	<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>41,572,454</u>	<u>41,541,865</u>	<u>41,572,103</u>	<u>40,656,497</u>	<u>41,190,241</u>	<u>43,323,796</u>
\$3,704,000	\$2,631,500	\$1,805,000	\$945,000	\$1,170,000	\$1,380,000
0	0	600,000	655,000	710,000	860,000
26,495,000	27,775,000	29,030,000	12,400,000	0	0
281,580	184,260	222,880	241,250	292,240	327,230
5,245,000	4,010,000	4,825,000	5,610,000	6,355,000	7,080,000
0	555,000	1,085,000	1,590,000	2,075,000	2,545,000
0	0	0	15,560,000	13,400,000	13,400,000
<u>35,725,580</u>	<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>
(26,495,000)	(27,775,000)	(29,030,000)	(12,400,000)	0	0
(281,580)	(184,260)	(222,880)	(241,250)	(292,240)	(327,230)
(5,245,000)	(4,010,000)	(4,825,000)	(5,610,000)	(6,355,000)	(7,080,000)
0	(555,000)	(1,085,000)	(1,590,000)	(2,075,000)	(2,545,000)
0	0	0	(15,560,000)	(13,400,000)	(13,400,000)
<u>(35,959)</u>	<u>(379,553)</u>	<u>(538,585)</u>	<u>(776,200)</u>	<u>(3,171)</u>	<u>0</u>
<u>3,668,041</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>\$37,904,413</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>
91.18%	94.58%	95.51%	97.97%	95.44%	94.83%
<u>\$21,776,047</u>	<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>
35,725,580	35,155,760	37,567,880	37,001,250	24,002,240	25,592,230
(26,495,000)	(27,775,000)	(29,030,000)	(12,400,000)	0	0
(281,580)	(184,260)	(222,880)	(241,250)	(292,240)	(327,230)
(5,245,000)	(4,010,000)	(4,825,000)	(5,610,000)	(6,355,000)	(7,080,000)
0	(555,000)	(1,085,000)	(1,590,000)	(2,075,000)	(2,545,000)
0	0	0	(15,560,000)	(13,400,000)	(13,400,000)
<u>(35,959)</u>	<u>(379,553)</u>	<u>(538,585)</u>	<u>(776,200)</u>	<u>(3,171)</u>	<u>0</u>
<u>3,668,041</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>\$18,108,006</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>
83.16%	89.65%	91.43%	96.13%	91.30%	90.13%

**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
2016	38,432	359,552,490	\$ 5,886,873	\$ 3,985,905	1,900,968	0.5%	\$49.46
2015	38,771	365,071,460	\$ 6,711,795	\$ 4,325,189	2,386,606	0.7%	\$61.56
2014	38,432	371,947,760	7,498,225	4,654,309	2,843,916	0.8%	\$74.00
2013	38,330	372,867,060	8,268,378	4,975,930	3,292,448	0.9%	\$85.90
2012	38,334	395,928,130	8,700,240	4,962,807	3,737,433	0.9%	\$97.50
2011	38,693	395,636,810	7,144,335	4,512,209	2,632,126	0.7%	\$68.03
2010	38,902	395,924,795	7,597,313	5,791,612	1,805,701	0.5%	\$46.42
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

**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 Seven Years*

Year	Water Service Charges and Interest (1)	Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2016	\$17,342,760	\$10,413,544	\$6,929,216	\$405,000	\$182,518	11.79
2015	14,869,299	9,965,908	4,903,391	390,000	192,268	8.42
2014	14,778,627	8,932,864	5,845,763	385,000	200,930	9.98
2013	12,699,784	8,287,174	4,412,610	375,000	208,430	7.56
2012	12,350,214	13,543,562	(1,193,348)	370,000	215,830	(2.04)
2011	11,160,820	7,471,855	3,688,965	365,000	223,130	6.27
2010	10,403,736	8,267,551	2,136,185	185,000	117,196	7.07

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

(1) 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 Seven Years*

Year	Sewer Service Charges and Interest (1)	Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2016	\$12,896,290	\$7,566,857	\$5,329,433	\$1,285,000	\$1,543,531	1.88
2015	11,675,193	7,300,139	4,375,054	1,230,000	1,540,469	1.58
2014	12,318,671	6,575,957	5,742,714	945,000	933,445	3.06
2013	11,015,626	6,690,608	4,325,018	925,000	952,662	2.30
2012	10,373,706	5,521,437	4,852,269	910,000	961,758	2.59
2011	10,118,730	4,659,364	5,459,366	890,000	989,060	2.91
2010	9,125,526	6,737,617	2,387,909	625,000	607,493	1.94

Note: The City's first issue of 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*

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<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>
2016	38,432	\$ 586,626,048	\$ 15,264	\$ 34,913	3,736	5.8%	\$359,552,490
2015	38,771	\$ 591,800,544	\$ 15,264	\$ 34,913	3,894	5.6%	\$365,071,460
2014	38,432	586,626,048	15,264	28,900	3,940	5.0%	\$371,947,760
2013	38,330	585,145,780	15,266	28,050	3,779	7.9%	\$372,867,060
2012	38,334	575,585,010	15,015	27,493	3,754	7.9%	\$395,928,130
2011	38,693	589,100,925	15,225	28,641	3,992	9.6%	\$395,636,810
2010	38,902	612,978,814	15,757	30,525	4,166	10.8%	\$395,924,795
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

(1) Source: U. S. Census Bureau; Ohio Municipal Advisory Council

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

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

(c) Years 2006 through 2009 - Federal Census 2000

(2) 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 and One Year Ago*

<b>December 31, 2016</b>			
Employer	Number of Employees	Rank	Percentage of Total City Employment
St. Rita's Medical Center	2,993	1	6.4%
Lima Memorial Hospital	1,711	2	3.7%
Spherion	1,008	3	2.2%
Lima City Board of Education	973	4	2.1%
Allen County	953	5	2.0%
Wal-Mart Associates	883	6	1.9%
State of Ohio	757	7	1.6%
Custom Staffing - Lima	683	8	1.5%
Patrick Staffing	665	9	1.4%
University of Northwestern Ohio	536	10	1.2%
Total	<u>11,162</u>		
Total Employment within the City	<u>46,531</u>		

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

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

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**December 31, 2015**

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<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><u>47,347</u></u>		

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

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

	2016					2015				
	Full Time	Part Time	Seasonal	Total	Annual FTE's (1)	Full Time	Part Time	Seasonal	Total	Annual FTE's (1)
<b>General Government</b>										
Elected Officials	3.00	9.00		12.00	7.50	3.00	8.00		11.00	7.00
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	9.00	2.00		11.00	10.00	10.00	2.00		12.00	11.00
Public Works Administration	3.00			3.00	3.00	3.00			3.00	3.00
Engineering	6.00			6.00	6.00	4.00		1.00	5.00	4.50
Human Resources	2.00	1.00		3.00	2.50	2.00			2.00	2.00
Civil Service		3.00		3.00	1.50		5.00		5.00	2.50
Tax	6.00			6.00	6.00	6.00			6.00	6.00
Judges	22.00	11.00		33.00	27.50	21.00	7.00		28.00	24.50
Municipal Court	18.00	2.00		20.00	19.00	16.00	1.00		17.00	16.50
Public Buildings/Service Department	1.00			1.00	1.00	1.00			1.00	1.00
<b>Security of Persons and Property</b>										
Police	90.00			90.00	90.00	92.00			92.00	92.00
Police - Dispatchers/Office/Other	18.00	3.00		21.00	19.50	16.00	4.00		20.00	18.00
Fire	76.00			76.00	76.00	74.00			74.00	74.00
Fire - Secretary - Other	1.00		1.00	2.00	1.50	1.00		1.00	2.00	1.50
<b>Leisure Time Activities</b>										
Parks Dept.	9.00		14.00	23.00	16.00	9.00		19.00	28.00	18.50
Recreation	1.00		17.00	18.00	9.50	1.00		18.00	19.00	10.00
Municipal Pool			20.00	20.00	10.00			15.00	15.00	7.50
<b>Community Development</b>										
Building / Zoning	6.00			6.00	6.00	6.00			6.00	6.00
General Community Development	11.00			11.00	11.00	9.00			9.00	9.00
<b>Transportation</b>										
Street Maintenance and Repair	25.00		3.00	28.00	26.50	23.00		5.00	28.00	25.50
<b>Utility Services</b>										
Utilities Administration	7.00			7.00	7.00	6.00			6.00	6.00
Data Services Group	6.00			6.00	6.00	6.00			6.00	6.00
Water	39.00		3.00	42.00	40.50	39.00		5.00	44.00	41.50
Sewer	34.00		2.00	36.00	35.00	34.00		5.00	39.00	36.50
Customer Service	13.00	1.00		14.00	13.50	13.00	1.00		14.00	13.50
Storm Water	13.00			13.00	13.00	12.00			12.00	12.00
<b>Totals:</b>	<b>426.00</b>	<b>31.00</b>	<b>61.00</b>	<b>518.00</b>	<b>472.00</b>	<b>414.00</b>	<b>27.00</b>	<b>70.00</b>	<b>511.00</b>	<b>462.50</b>

**Source:** City Payroll Department W2 Audit Listing

**Method:** Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

Note: Employees within Utilities Administration, Data Services Group and Customer Service are allocated to Water, Sewer and Refuse using a percentage allocation for the financial statement. However in the above table, we have not applied the allocation.

Because the above data is based on issued W2's, department count may reflect slight variance due to change in personnel during the year.

2014					2013					2012				
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	10.00		13.00	8.00	3.00	12.00		15.00	9.00	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	2.00			2.00	2.00
4.00			4.00	4.00	3.00			3.00	3.00	4.00			4.00	4.00
9.00	1.00		10.00	9.50	8.00	1.00		9.00	8.50	9.00	2.00		11.00	10.00
2.00			2.00	2.00	6.00			6.00	6.00	5.00		1.00	6.00	5.50
4.00			4.00	4.00	3.00		1.00	4.00	3.50	4.00		1.00	5.00	4.50
2.00			2.00	2.00	2.00		1.00	3.00	2.50	2.00			2.00	2.00
	5.00		5.00	2.50		4.00		4.00	2.00	4.00			4.00	4.00
6.00			6.00	6.00	5.00			5.00	5.00	5.00			5.00	5.00
24.00	7.00		31.00	27.50	20.00	4.00		24.00	22.00	20.00	6.00		26.00	23.00
17.00	1.00		18.00	17.50	25.00	1.00		26.00	25.50	23.00	1.00		24.00	23.50
1.00			1.00	1.00	1.00			1.00	1.00	1.00			1.00	1.00
81.00			81.00	81.00	78.00			78.00	78.00	83.00			83.00	83.00
19.00	3.00		22.00	20.50	19.00	3.00		22.00	20.50	19.00	4.00		23.00	21.00
72.00			72.00	72.00	68.00			68.00	68.00	69.00			69.00	69.00
2.00			2.00	2.00	1.00			1.00	1.00	1.00		1.00	2.00	1.50
9.00		20.00	29.00	19.00	9.00		11.00	20.00	14.50	10.00		13.00	23.00	16.50
1.00		18.00	19.00	10.00	1.00		20.00	21.00	11.00	1.00		19.00	20.00	10.50
		12.00	12.00	6.00			11.00	11.00	5.50			12.00	12.00	6.00
6.00			6.00	6.00	5.00			5.00	5.00	5.00			5.00	5.00
9.00			9.00	9.00	11.00			11.00	11.00	9.00			9.00	9.00
25.00		3.00	28.00	26.50	32.00		4.00	36.00	34.00	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	6.00			6.00	6.00	4.00			4.00	4.00
44.00		7.00	51.00	47.50	31.00		3.00	34.00	32.50	36.00		8.00	44.00	40.00
34.00		3.00	37.00	35.50	24.00		2.00	26.00	25.00	26.00		1.00	27.00	26.50
14.00		2.00	16.00	15.00	9.00		1.00	10.00	9.50	8.00		1.00	9.00	8.50
13.00			13.00	13.00	15.00			15.00	15.00	15.00			15.00	15.00
416.00	27.00	65.00	508.00	462.00	394.00	25.00	54.00	473.00	433.50	400.00	23.00	62.00	485.00	442.50

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

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

	2011	2010	2009	2008	2007
	Annual FTE's (1)	Annual FTE's (1)	Annual FTE's (1)	Annual FTE's (1)	Annual FTE's (1)
General Government	-				
Elected Officials	7.00	8.50	7.00	8.00	7.50
Council	1.00	1.00	1.00	1.00	1.00
Finance/Mayor	3.00	3.00	3.00	3.00	4.00
Auditor / Purchasing	4.00	4.00	4.00	4.00	4.00
Law/Pub Defender	11.50	12.50	12.50	14.50	12.00
Public Works Administration	5.00	3.00	3.00	2.50	2.00
Engineering	5.50	4.00	5.50	4.50	5.50
Human Resources	2.50	2.50	2.00	2.00	2.00
Civil Service	2.50	2.00	2.00	4.00	2.00
Tax	5.00	5.00	5.00	5.00	5.00
Judges	22.50	23.00	22.00	22.00	23.00
Municipal Court	19.50	21.50	19.00	21.00	19.50
Public Buildings/Service Department	1.00	1.00	1.00	1.00	1.00
Security of Persons and Property					
Police	82.00	83.00	82.00	86.00	82.00
Police - Dispatchers/Office/Other	20.50	18.50	20.50	23.00	23.50
Fire	72.00	67.00	67.00	66.00	67.00
Fire - Secretary - Other	1.50	1.00	1.00	1.00	1.00
Leisure Time Activities					
Parks Dept.	15.00	13.50	11.50	14.50	14.00
Recreation		10.50	10.50	13.00	10.00
Municipal Pool	5.00	7.50	7.50	6.00	6.00
Community Development					
Building / Zoning	5.00	5.00	5.00	6.00	6.00
General Community Development	9.00	10.50	12.00	12.00	14.00
Transportation					
Street Maintenance and Repair	28.50	27.00	31.00	29.50	30.00
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
Water	45.50	47.50	45.00	49.00	49.50
Sewer	28.50	27.50	29.50	28.00	31.00
Customer Service	8.50	9.50	9.50	9.00	9.00
Storm Water	11.00	10.00	12.00	12.00	12.00
Totals:	<u>428.00</u>	<u>440.00</u>	<u>442.00</u>	<u>458.50</u>	<u>455.50</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	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>General Government</b>										
<i>Council and Clerk</i>										
Number of Ordinances Passed	281	275	304	252	286	265	278	311	237	258
Number of Resolutions Passed	9	8	16	12	19	20	17	29	13	17
<i>Auditor/Finance Department</i>										
Number of checks/ vouchers issued	8,518	8,679	8,187	7,974	7,964	8,473	9,028	8,815	8,659	8,714
Amount of checks written	\$ 72,738,467	\$ 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
Interest earnings for fiscal year (cash basis)	\$ 204,365	\$ 152,266	\$ 142,005	\$ 175,287	\$ 197,970	\$ 346,811	\$ 566,729	\$ 887,964	\$ 875,982	\$ 1,543,544
Agency Ratings - Standard & Pooors (Water)	A+	AA	AA	AA	AA	AA	AA	NA	NA	NA
Agency Ratings - Standard & Pooors (Sewer)	A	A+	A+	A+	A+	A+	A+	A+	NA	NA
Agency Ratings - Moody's Financial Services (GO)	A1	A1	A1	A1	A1	A1	A1	NA	NA	NA
General Fund Cash Balances	\$ 8,721,549	\$ 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
<i>Human Resources Department</i>										
Net Aggregate Health Costs	\$ 6,920,555	\$ 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
Percentage Enrollment in Wellness Programs	45.9%	33.5%	28.9%	26.7%	17.4%	21.9%	18.8%	15.7%	23.6%	26.9%
Number of hires of Police Officers from certified lists	6	9	8	4	4	5	4	2	3	0
Number of hires of Fire/Medics from certified lists	3	4	6	0	0	6	0	1	3	0
<i>Income Tax Department</i>										
Active Income Tax Accounts										
Individual	5,647	4,944	5,567	5,336	4,824	4,789	4,878	5,141	5,090	NA
Business	3,334	4,325	3,270	3,414	3,366	3,455	3,478	3,497	3,631	NA
Withholding	1,416	1,493	1,549	1,515	1,624	1,671	1,664	2,053	2,046	NA
Amount of Penalties and Interest Collected	\$ 191,232	\$ 149,527	\$ 142,314	\$ 122,998	\$ 189,496	\$ 143,781	\$ 131,793	\$ 120,256	\$ 143,333	\$ 122,649
Annual number of Corporate withholding forms processed	17,861	13,031	15,125	15,061	14,558	14,601	14,417	14,780	14,737	15,024
Annual number of balance due statements forms processed	3,332	2,774	2,435	1,135	1,429	1,767	1,882	2,365	2,869	3,104
Annual number of estimated payment forms processed	3,452	4,203	4,301	4,153	4,252	4,335	4,722	4,663	4,974	4,856
Annual number of reconciliations of withholdings processed	2,223	2,235	2,197	2,214	2,227	2,255	2,244	2,260	2,347	2,405
<i>Law Director</i>										
Claims administered through Claims Advisory Board	12	31	47	25	26	31	31	50	64	39
Dollar amount of contracts reviewed	\$ 5,623,292	\$ 4,604,776	\$ 5,265,922	NA	NA	NA	NA	NA	NA	NA
Number of cases prosecuted	10,359	8,581	9,507	7,896	7,014	7,498	6,835	7,121	7,100	8,468
Total collections	\$ 145,205	\$ 276,897	\$ 23,504	\$ 35,739	\$ 10,208	\$ 26,474	\$ 33,547	\$ 14,971	NA	NA
<i>Municipal Court</i>										
Number of Civil Cases	3,277	3,297	4,024	3,823	4,529	5,494	5,023	5,215	5,747	4,876
Number of Criminal cases	3,493	3,372	4,024	4,004	3,611	3,297	3,544	3,821	3,455	4,110
Number of OVI cases	1,245	1,019	1,056	947	791	874	810	844	815	1,031
Number of other Traffic cases	14,561	13,115	13,835	12,631	9,070	10,275	10,657	9,072	10,015	12,284
Number of Arraignments	19,697	20,016	19,550	18,086	14,427	15,553	16,099	14,876	15,242	18,859
Number of persons placed on Probation	712	785	714	560	994	614	632	592	506	547
Number of Subpoenas issued	12,933	11,190	14,999	13,066	10,949	10,403	11,314	11,618	9,885	11,158

**City of Lima**  
Allen County, Ohio

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

Function/Program	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Building Department Indicators</b>										
Residential Permits Issued	398	409	363	380	439	467	553	497	NA	NA
Commercial Permits Issued	639	583	670	649	765	537	633	445	NA	NA
Total Permits Issued	1,037	992	1,033	1,029	1,204	1,004	1,186	942		
Estimated Costs of Projects of Permit Customers										
Residential	\$ 2,197,971	\$ 2,686,757	\$ 2,299,729	\$ 1,630,305	\$ 3,224,810	\$ 2,333,127	\$ 1,753,290	\$ 1,805,490	NA	NA
Commercial	73,159,345	64,976,012	76,971,526	54,638,474	67,984,488	141,109,779	36,247,424	85,537,481	NA	NA
Total Estimated Cost	\$ 75,357,316	\$ 67,662,769	\$ 79,271,255	\$ 56,268,779	\$ 71,209,298	\$ 143,442,906	\$ 38,000,714	\$ 87,342,971		
<b>Security of Persons &amp; Property</b>										
<b>Police Department</b>										
Employees of the Department										
Sworn	83	86	73	68	78	81	81	81	81	82
Civilian	18	20	19	16	19	18	19	21	21	22
Part-time	3	4	3	4	4	3	3	3	3	3
Total Employees of the Department	104	110	95	88	101	102	103	105	105	107
Total Calls for Services	48,205	45,336	42,509	43,571	45,116	43,281	41,112	41,172	39,847	43,021
UCR Part I Crimes (major offenses)										
Homicide	8	3	4	3	6	1	3	7	2	2
Rape	46	49	39	42	51	47	37	49	67	47
Robbery	122	82	75	78	101	95	88	142	157	109
Assault **	1,297	1,093	1,114	1,433	1,621	1,537	1,573	1,501	1,643	1,345
Burglary	97	602	605	382	618	784	792	878	953	774
Larceny	600	1,468	1,218	1,255	1,382	1,356	1,328	1,482	1,812	1,681
Motor Vehicle Theft	1,525	88	79	95	80	118	102	159	194	171
Total UCR Part I Crimes	3,695	3,385	3,134	3,288	3,859	3,938	3,923	4,218	4,828	4,129
Part II Simple Assaults	955	936	1,009	1,190	1,313	1,281	1,365	1,244	1,371	903
Record Numbers										
Reports	9,218	9,538	7,226	7,086	7,295	7,003	7,538	8,244	7,605	6,806
Record Checks	7,673	9,477	8,062	8,496	7,867	7,442	9,005	8,561	8,672	7,654
Court Notices	6,924	6,685	9,262	8,693	8,089	8,060	7,569	6,551	6,352	8,521
Warrants/Summons	2,129	1,876	2,307	2,707	2,491	2,951	2,430	2,336	2,365	2,744
Audio/Video	3,489	2,822	2,692	2,504	1,547	900	NA	NA	NA	NA
Total Records	29,433	30,398	29,549	29,486	27,289	26,356	26,542	25,692	24,994	25,725
<b>Fire Department</b>										
EMS Operations										
EMS Responses	3,881	3,733	3,559	3,117	2,882	2,771	2,636	1,946	1,708	993
EMS Billing Collections	\$ 481,749	\$ 496,103	\$ 525,671	\$ 367,949	\$ 401,660	\$ 282,765	\$ 197,452	\$ 0	\$ 0	\$ 0
Fire Operations										
Fire Responses	212	219	233	226	240	258	328	285	334	336
Hazardous Condition Responses	188	229	210	211	220	274	245	263	372	283
Service Calls	399	332	404	295	293	243	225	239	261	242
Number of Personnel	75	72	68	69	71	70	70	67	65	64
Prevention Services										
Fire Safety Inspections	203	187	193	185	206	169	218	256	238	247
Safety City Participants	2,002	1,999	2,200	4,500	4,513	4,652	4,517	4,717	4,870	4,600
Students Given Fire & Safety Education	2,377	3,349	2,408	2,410	2,462	2,498	2,554	2,708	2,703	2,950

**City of Lima**  
Allen County, Ohio

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

Function/Program	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Fire Department (continued)</b>										
Arson Investigation										
Incendiary Fires	21	24	32	25	22	33	30	NA	34	NA
Accidental Fires	27	25	23	25	26	28	29	NA	26	NA
Undetermined Fires	7	11	7	7	10	4	10	NA	0	NA
Juvenile	3	4	4	4	2	4	5	NA	6	NA
Total Arson Investigations	58	64	66	61	60	69	74	59	66	50
<b>Leisure Time Activities</b>										
<b>Parks and Recreation</b>										
Recreation Swimming pool attendance	7,051	5,415	4,096	4,419	5,908	5,302	6,363	5,139	6,295	7,822
Recreation Mens & Womens Leagues Participation	5,456	5,984	5,640	5,820	5,160	3,564	6,648	8,484	7,656	7,764
Playground Participation	3,323	2,787	3,171	3,171	3,743	3,747	4,237	4,032	6,237	5,796
Shelter House Reservations	217	225	260	248	253	494	488	567	237	272
Youth Leagues Participation	6,692	5,089	5,160	4,812	4,548	5,904	3,144	3,012	8,268	10,788
<b>Community Environment ***</b>										
Housing Counseling/Training	22	25	105	105	105	110	NA	NA	NA	NA
Costs Associated with Housing Counseling/Training	\$ 25,472	\$ 31,028	\$ 32,566	\$ 33,955	\$ 37,990	\$ 89,648	NA	NA	NA	NA
Street/Sidewalk Improvement Projects	43	48	49	45	59	72	NA	NA	NA	NA
Costs Associated with Street/Sidewalk Improvement Projects	\$ 290,316	\$ 268,616	\$ 212,084	\$ 231,938	\$ 462,969	\$ 422,744	NA	NA	NA	NA
Clearance and Demolition of Structures	13	19	8	5	2	5	NA	NA	NA	NA
Costs Associated with Clearance & Demolitions	\$ 106,150	\$ 133,692	\$ 50,991	\$ 179,345	\$ 28,020	\$ 49,169	NA	NA	NA	NA
Property Maintenance inspections	2,493	2,563	2,382	2,200	1,902	1,626	NA	NA	NA	NA
Costs Associated with Property Maintenance & Inspections	\$ 143,798	\$ 137,097	\$ 196,570	\$ 263,857	\$ 241,474	\$ 189,796	NA	NA	NA	NA
<b>Transportation</b>										
<b>Streets Department</b>										
Rejuvenating Spray on Streets (Miles)	4.14	4.81	4.29	3.11	4.52	6.16	3.96	5.55	6.81	7.50
Crackseal Coating Program (hours)	528	335	137	189	77	239	248	284	110	557
Street Improvements-Asphalt Overlay (linear feet)	21,859	25,400	28,934	16,420	23,866	34,742	29,909	29,304	35,957	39,600
Street Improvements-Asphalt-Non-Utility Cuts (hours) *	4,851	4,385	3,858	4,791	3,815	3,410	3,355	3,280	2,285	2,785
Street Improvements-Asphalt-Utility Cuts (hours) *	1,995	1,991	1,590	940	951	2,020	1,966	2,001	2,914	2,037
Street Repair-Full depth (hours)	309	24	32	865	125	302	1,071	83	615	184
Street Repair-Curbs and Sidewalks (hours)	0	0	9	0	70	0	2	8	15	166
Street Repair-Berms (hours)	502	378	60	673	447	262	392	307	275	321
Street Light Repairs, including Retro Fitting (hours)	1,273	1,259	1,147	1,680	2,098	3,274	1,422	1,349	1,479	1,676
Guardrail Repair (hours)	80	221	360	89	97	212	103	209	153	301
Paint Striping-Pavement Marking and Street Painting (hours)	662	487	357	381	333	267	363	325	519	569
Street Sweeper (hours)	2,860	2,802	3,380	2,051	2,517	3,005	3,156	2,514	2,722	2,189
Alley Maintenance, including Brushing (hours)	1,493	1,235	2,072	1,562	2,378	1,488	1,351	1,244	2,282	3,087
Concrete repairs-Non-Utility (hours) *	544	412	191	600	200	87	69	91	443	48
Concrete repairs-Utility (hours) *	1,703	817	1,136	1,457	1,920	1,120	1,531	1,600	942	1,154
Catch Basin Repairs (hours)	3,381	4,767	3,239	3,458	3,166	3,235	2,745	2,214	1,965	2,932
Catch Basin Cleaning (hours)	3,931	2,351	2,433	2,842	1,892	2,851	1,805	1,176	1,646	1,387
Leaf collection (hours)	3,220	2,016	2,144	2,599	1,324	1,549	1,594	2,159	2,815	2,894

**City of Lima**  
Allen County, Ohio

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

Function/Program	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Streets Department (continued)</b>										
Tree Removal and Trimming (hours)	2,392	1,979	2,156	3,049	3,923	3,225	2,223	1,937	968	2,731
Number of Trees Planted per year	20	10	13	13	203	198	174	148	20	45
Signage, including Parks Dept. (hours)	2,507	2,715	3,077	2,921	2,872	2,762	2,951	2,940	3,044	3,444
Snow & Ice Removal (regular labor cost)	\$ 37,939	\$ 49,101	\$ 54,657	\$ 23,389	\$ 32,668	\$ 76,181	\$ 46,378	\$ 27,850	\$ 17,996	\$ 42,241
Snow & Ice Removal (overtime labor cost)	\$ 18,486	\$ 28,299	\$ 90,625	\$ 37,443	\$ 23,669	\$ 36,599	\$ 35,851	\$ 20,446	\$ 12,896	\$ 27,394
Equipment Repairs/Body Shop (cost)	137,274	137,284	\$ 120,806	\$ 74,675	\$ 99,524	\$ 80,029	\$ 63,746	\$ 73,819	\$ 60,129	\$ 75,794
Tons of Snow-Melting Salt Used	790	1,484	2,374	1,741	1,247	1,559	1,902	1,314	872	1,332
<b>Water Department</b>										
Water Rates per 1st 300 Cu ft of water used	\$ 9.51	\$ 8.46	\$ 7.52	\$ 6.86	\$ 6.26	\$ 5.72	\$ 5.24	\$ 4.80	\$ 4.40	\$ 3.71
Average number of water accounts billed monthly										
Residential	22,183	22,138	22,093	22,007	21,984	21,543	22,072	22,130	22,268	22,456
Industrial	98	94	94	94	94	89	95	96	96	94
Commercial	1,832	1,832	1,841	1,833	1,831	1,799	1,820	1,834	1,837	1,847
Total Customers	24,113	24,064	24,028	23,934	23,909	23,431	23,987	24,060	24,201	24,397
Total Water Collections Annually (Including P&I)										
Residential	\$ 6,721,277	\$ 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
Industrial	5,554,141	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
Commercial	3,400,627	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
General Fund Water Contract (all customers)	7,270,914	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
Total Collections	\$ 22,946,959	\$ 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
<b>Sewer Department</b>										
Sewer Rates per 1st 300 Cu ft of water used	\$ 34.91	\$ 31.63	\$ 28.37	\$ 26.63	\$ 26.63	\$ 14.69	\$ 13.48	\$ 12.37	\$ 11.35	\$ 10.41
Avg. number of sewer accounts billed monthly										
Residential	13,773	13,782	13,802	13,922	13,948	13,977	14,060	14,140	14,317	14,525
Industrial	75	73	73	72	72	69	76	77	76	76
Commercial	1,207	1,212	1,233	1,243	1,239	1,237	1,244	1,258	1,265	1,272
Total Customers	15,055	15,067	15,108	15,237	15,259	15,283	15,380	15,475	15,658	15,873
Total Sewer Collections Annually (Including P&I)										
Residential	\$ 7,356,298	\$ 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
Industrial	2,499,602	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
Commercial	3,315,787	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
Total Collections	\$ 13,171,687	\$ 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
Total flow of wastewater treatment plant (Billions of Gallons)	4.756	5.408	5.335	5.138	4.787	6.006	4.576	4.441	5.835	5.380
Average daily flow (Millions of gallons per day)	12.990	14.820	14.62	14.08	13.22	16.50	12.54	12.17	15.94	14.74
Tons of dry sludge removed	2,519.90	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
<b>Refuse Services</b>										
Average number of accounts billed monthly	11,518	11,526	11,548	11,651	11,667	11,702	11,756	11,826	11,989	12,212
Total Refuse Collections Annually (Including P&I)										
Residential	\$ 2,808,956	\$ 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
Commercial	3,755	3,703	3,013	3,368	4,065	4,181	4,823	3,936	3,843	3,677
Total Collections	\$ 2,812,711	\$ 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

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).

\*\* The Police Department has corrected the previously reported number of assault crimes for the year 2008-2015.

\*\*\* 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	2016	2015	2014	2013	2012	2011
<b>Governmental Activities</b>						
General Government						
Municipal Administrative Building	1	1	1	1	1	1
Municipal Court Building	1	1	1	1	1	1
Police						
Stations	1	1	1	1	1	1
Vehicles, including confiscated	56	52	53	58	57	55
Fire						
Operating Stations	3	3	3	3	3	5
Pumpers/Fire Trucks	6	6	7	8	9	8
Ambulances	3	3	3	3	2	2
Vehicles	14	12	10	8	8	7
Parks and Recreation						
Parks	7	7	7	7	7	7
Pools	1	1	1	1	1	1
Observatories	1	1	1	1	1	1
Safety City	1	1	1	1	1	1
Rentable Shelters	5	5	5	5	5	5
Concert Pavillion	1	1	1	1	1	1
Fieldhouse	1	1	1	1	1	1
Vehicles	21	16	18	18	NA	NA
Community Development						
Vehicles	6	7	8	10	NA	NA
Public Works						
Streets (miles)	178	178	178	178	178	178
Administrative Vehicles	3	3	3	3	NA	NA
Engineering Vehicles	5	4	4	4	NA	NA
Building & Zoning Vehicles	1	2	2	2	NA	NA
Streets/Service Vehicles	40	50	49	47	NA	NA
<b>Business-Type Activities</b>						
Water Department						
Water Lines (miles)	450	450	450	450	450	450
Vehicles	11	11	11	10	NA	NA
Wastewater						
Sanitary Sewers (miles)	240	240	240	240	240	240
Vehicles	17	17	17	17	NA	NA
Utilities Administration						
Customer Service Fleet	4	4	4	4	NA	NA
Field Services Fleet	37	41	37	37	NA	NA
Storm Water						
Storm Sewers (miles)	90	90	NA	NA	NA	NA
Service Vehicles	4	4	3	2	NA	NA

Source: Capital Asset System, City Departmental Records

Note: Information prior to fiscal year 2011 was not available.  
NA - Information Not Available

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# 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  
SEPTEMBER 5, 2017