



Rea & associates a *brighter* way

# City of Lima

## Allen County, Ohio

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

For the Year Ended  
December 31, 2017





# Dave Yost • Auditor of State

City Council  
City of Lima  
50 Town Square  
Lima, Ohio 45801

We have reviewed the *Independent Auditor's Report* of the City of Lima, Allen County, prepared by Rea & Associates, Inc., for the audit period January 1, 2017 through December 31, 2017. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The City of Lima is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, reading "Robert R. Hinkle".

Robert R. Hinkle, CPA, CGFM  
Chief Deputy Auditor

August 1 2018

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**City of Lima**  
**Allen County, Ohio**  
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*December 31, 2017*

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June 27, 2018

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Lima, Allen County, Ohio, (the City) as of and for the year ended December 31, 2017, 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 27, 2018.

**Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Rea & Associates, Inc.*

Lima, Ohio



June 27, 2018

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

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

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

We have audited the City of Lima's, Allen County, Ohio (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2017. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

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

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

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

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

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

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

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2017, and have issued our report thereon dated June 27, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Rea & Associates, Inc.*

Lima, Ohio

**CITY OF LIMA  
ALLEN COUNTY, OHIO**

*Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2017*

<b>FEDERAL GRANTOR Pass Through Grantor</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Disbursements</b>
<b>Program / Cluster Title</b>				
<b>U. S. Department of Housing and Urban Development</b>				
Direct Programs:				
Community Development Block Grants/Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	B15MC390014	0	347,588
Community Development Block Grants/Entitlement Grants	14.218	B16MC390014	0	465,240
Community Development Block Grants/Entitlement Grants	14.218	B17MC390014	0	8,161
Total Community Development Block Grants/Entitlement Grants Cluster			0	820,989
Home Investment Partnership Program	14.239	MC-39-0219	0	206,534
Total U.S. Department of Housing and Urban Development			0	1,027,523
<b>U.S. Department of Justice</b>				
Direct Programs:				
Equitable Sharing Program	16.922		0	16,238
<i>Passed through Office of Criminal Justice Services</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-0131	0	7,267
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0212	0	13,535
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-1084	0	11,300
Total Edward Byrne Memorial Justice Assistance Grant Program			0	32,102
Public Safety Partnership and Community Policing Grants	16.710	2013-UMWX-0144	0	2,705
Public Safety Partnership and Community Policing Grants	16.710	2014-UMWX-0053	0	105,382
Total Public Safety Partnership and Community Policing Grants			0	108,087
Total U.S. Department of Justice			0	156,427
<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-2017-2-00-00-00364-00	0	17,360
State and Community Highway Safety - Selective Traffic Enforcement Program	20.600	STEP-2017-2-00-00-00505-00	0	14,685
Total Highway Safety Cluster			0	32,045
<i>Passed through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction - Lima Railroad Grade Separation	20.205	PID-80441	0	874,562
Highway Planning and Construction - Lima Traffic Study	20.205	PID-90949	0	387
Highway Planning and Construction - Lima Bike Lanes	20.205	PID 96710	0	36,264
Highway Planning and Construction - Cable Road Sidewalks	20.205	PID 95496	0	302,932
Total Highway Planning and Construction Cluster			0	1,214,145
Total U.S. Department of Transportation			0	1,246,190
<b>Total Expenditures of Federal Awards</b>			<b>\$ 0</b>	<b>\$ 2,430,140</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  
2 CFR 200.510(b)(6)  
For the Year Ended December 31, 2017*

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) reports the federal award activity of the City of Lima (the City) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

**NOTE B – SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE C – MATCHING REQUIREMENTS**

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

**CITY OF LIMA**  
**ALLEN COUNTY, OHIO**  
*Schedule of Findings & Questioned Costs*  
*2 CFR Section 200.515*  
*December 31, 2017*

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

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

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None



# City of Lima, Ohio

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

*Schedule of Prior Audit Findings  
2 CFR 200.511(b)  
December 31, 2017*

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	<b>Partially Corrected, Significantly Different Corrective Action Taken or Finding No Longer Valid Explain</b>
2016-001	Municipal Court Bank to Book Reconciliations	Yes	None
2016-002	Federal Suspension & Debarment Verification	Yes	None

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# City of Lima, Ohio



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

**For the Year Ended December 31, 2017**



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, 2017**

Issued by the City Auditor's Office

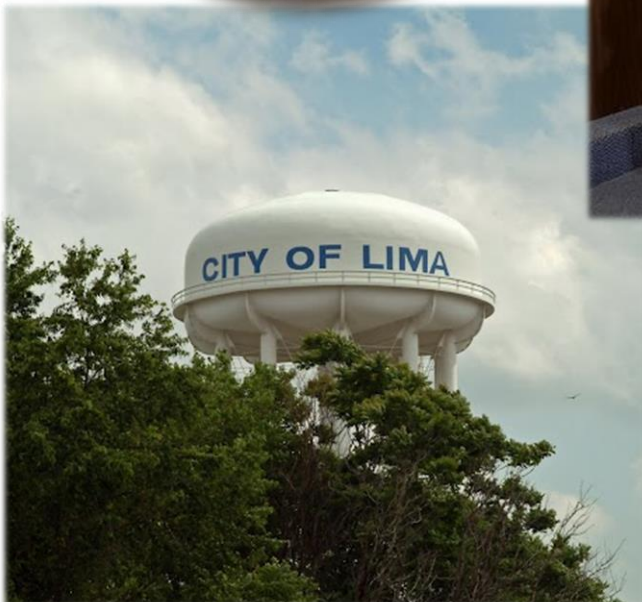
Randall S. Bartels, City Auditor

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, 2017*

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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 27, 2018

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the City of Lima (the "City") for the year ended December 31, 2017. This report has been prepared according to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City, specifically the City Auditor's Office. The City has a framework of internal controls established to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements.

The Ohio Revised Code (ORC) requires that every public office, other than a state agency, publish a financial report for each fiscal year. Because the City prepares this report pursuant to generally accepted accounting principles, the report must be filed with the Auditor of State within one hundred fifty days after the end of the fiscal year. The City has fulfilled this requirement for the year ended December 31, 2017.

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

The firm of Rea & Associates Inc. has issued an unmodified opinion on the City of Lima's basic financial statements for the year ended December 31, 2017. The Independent Auditor's Report is located at the front of the Financial Section of this report. In addition to the financial audit, a single audit was performed as required by the Single Audit Act Amendment of 1996 and the provisions of Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*. The single audit report is not included in the City's Comprehensive Annual Financial Report.

## PROFILE OF THE CITY

The City of Lima, established in 1831 and incorporated in 1842, covers almost fourteen square miles and serves as the county seat of Allen County, Ohio. It is approximately seventy eight miles south of Toledo, seventy two miles north of Dayton and ninety miles northwest of Columbus. Interstate 75, a major north/south highway as well as several state highways run through the City. In addition U.S. Route 30, a major east/west route, runs just north of the City. Lima has an estimated population of 37,836 per the 2016 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 fund. The Mayor is required to submit The Mayor's Budget Estimate to City Council no later than December 15 of the preceding reporting year. City Council is required to adopt an original budget no later than April 1 of the reporting year.

## **LOCAL ECONOMY**

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

Recent years have seen a shift toward more service oriented industries with the two hospitals located in Lima providing some of the largest sources of employment for the area. St. Rita's Medical Center employs nearly 3,000 individuals and Lima Memorial Health System employs approximately 1,700.

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

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

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

## **LONG-TERM FINANCIAL PLANNING**

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

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

## **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 2017.

The City continued to work on a significant railroad grade separation project in 2017. The project will provide an underpass where Elm Street and the Indiana and Ohio railroad intersect. Engineering work continues and additional grant funds were awarded that have allowed for property and right of way acquisitions. Construction ground-breaking was held May 2018.

The City completed its new park adjacent to the Lima City Schools stadium. Dedication ceremonies were held in May 2017. Lima Stadium Park includes a splash pad as well as green space that can be used for both City and City School functions. This park was funded through private donations as well as a capital grant from the State of Ohio.

The City completed its work on a thirty-three million dollar Waste Water Treatment Plant Headworks project. This project is a part of a series of projects the City has committed to carry out to satisfy a Federal Environmental Protection Agency consent decree.

During 2017, the City began the design and bidding services necessary for an estimated forty million dollar underground combined sewer overflow tank project. This project is also part of the consent decree, with construction in progress beginning May 2018.

A Smart Cities Initiative also began during 2017. This initiative will establish an integration of various software systems throughout the City. In doing so, it will provide a more efficient and transparent way of communicating information both internally across all departments, as well as externally to the community and its residents.

## 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, 2016. This was the second 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, appearing to read "Randall S. Bartels". The signature is fluid and cursive, with the first name "Randall" being more prominent.

Randall S. Bartels  
City Auditor



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

*List of Elected and Appointed Officials*  
*As of December 31, 2017*

**ELECTED OFFICIALS**

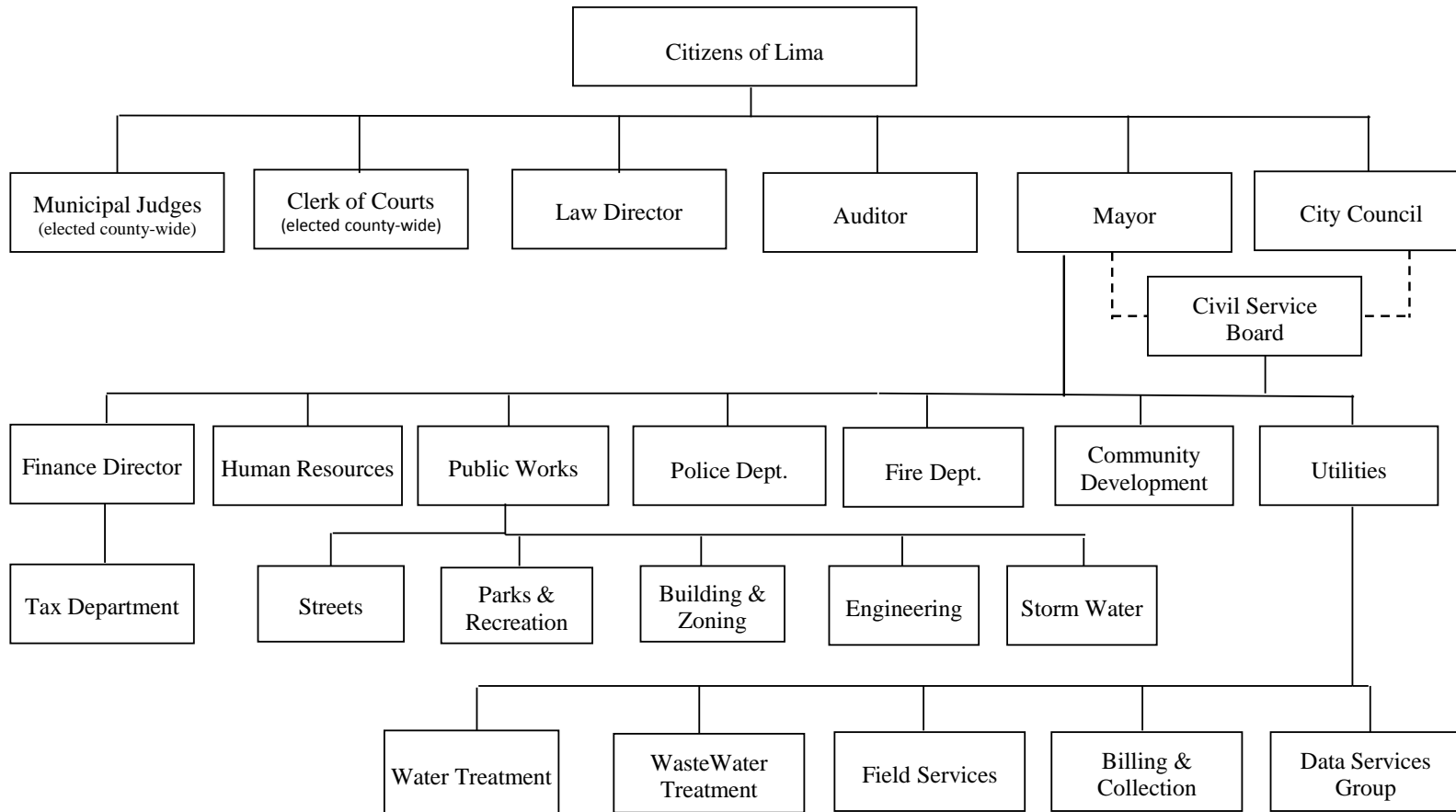
Mayor	David Berger
City Auditor	Randall Bartels
City Law Director	Anthony Geiger
Clerk of Courts	James Link
Municipal Judge	David Rodabaugh
Municipal Judge	Tammie Hursh
Council President	John Nixon
Council Member, 1 <sup>st</sup> Ward	Todd Gordon
Council Member, 2 <sup>nd</sup> Ward	Sam McLean
Council 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	Pilate Bradley
Civil Service Board Member	Debra Vobbe

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

*Organizational Chart*  
*Top Level By Appointing Authority*





Government Finance Officers Association

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

Presented to

**City of Lima  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2016**

*Christopher P. Morrell*

Executive Director/CEO

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# Financial Section



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June 27, 2018

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

## **Independent Auditor's Report**

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lima, Allen County, Ohio, (the City) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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

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

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

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

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lima, Allen County, Ohio, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

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

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of the City's Proportionate Share of the Net Pension Liability, and Schedule of City Contributions on pages 5-16, 83, and 84-85, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

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

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



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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2018, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*Rea & Associates, Inc.*

Lima, Ohio

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

*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*  
*(Unaudited)*

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The discussion and analysis of the City of Lima's (the "City") financial performance provides an overall review of the City's financial activities for the fiscal year ended December 31, 2017. 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 2017 are as follows:

- ❑ For the City as a whole, general revenues accounted for \$21.1 million in revenue or 27.4 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants, contributions and interest accounted for \$55.9 million or 72.6 percent of total revenues of \$77.1 million.
- ❑ For the City as a whole, total program expenses were \$80.6 million: \$45.6 million in governmental activities and \$35.0 million in business-type activities.
- ❑ In total, the City's net position decreased nearly \$3.6 million. The business-type activities contributed an increase of \$2.2 million which was unable to offset the governmental activities decrease in net position of (\$5.8) million.
- ❑ The City's total outstanding debt decreased \$0.9 million to \$114,875,925 from \$115,819,100. In March 2017, the City re-issued \$3.65 million of existing bond anticipation notes. Throughout 2017, the City drew \$4.4 million in OWDA loans. \$4.0 million was used to complete a significant construction of wastewater improvements; \$0.4 million was used to begin a significant underground basin project. Both projects are 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 2017 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,

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

*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*  
*(Unaudited)*  
*(Continued)*

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deferring outflows of resources, liabilities and deferred inflows of resources using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These statements provide a long-term view of the City's finances.

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

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

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

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

***Fund Financial Statements***

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

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

***Governmental Funds*** - Most of the City's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the City's general government

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

*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*  
*(Unaudited)*  
*(Continued)*

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operations and the basic services it provides. Governmental fund information helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs and services. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in the reconciliations following the fund financial statements.

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

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

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

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

The proprietary fund financial statements begin on page 25.

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

The fiduciary fund financial statements begin on page 30.

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

*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*  
*(Unaudited)*  
*(Continued)*

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

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

Table 1 provides a summary of the City's net position for 2017 compared to 2016:

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

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
<b>Assets</b>						
Current and Other Assets	\$ 34,226,473	\$ 36,127,464	\$ 32,940,817	\$ 30,226,455	\$ 67,167,290	\$ 66,353,919
Capital Assets, Net	59,876,536	59,913,276	148,356,319	149,149,071	208,232,855	209,062,347
Total Assets	94,103,009	96,040,740	181,297,136	179,375,526	275,400,145	275,416,266
<b>Deferred Outflows of Resources</b>						
Deferred Charges on Debt Refundings	0	0	226,171	255,833	226,171	255,833
Pension	11,051,860	11,848,757	3,918,916	2,950,179	14,970,776	14,798,936
Deferred Outflows of Resources	11,051,860	11,848,757	4,145,087	3,206,012	15,196,947	15,054,769
<b>Liabilities</b>						
Current and Other Liabilities	3,945,998	2,057,929	3,781,522	5,513,044	7,727,520	7,570,973
Long-Term Liabilities						
Due Within One Year	2,177,182	965,972	5,042,806	4,175,575	7,219,988	5,141,547
Due in More than One Year						
Net Pension Liability	44,009,898	41,160,766	10,045,567	7,596,363	54,055,465	48,757,129
Other Amounts	4,810,968	6,946,286	106,590,718	107,465,531	111,401,686	114,411,817
Total Liabilities	54,944,046	51,130,953	125,460,613	124,750,513	180,404,659	175,881,466
<b>Deferred Inflows of Resources</b>						
Deferred Revenues	11,080,410	11,765,113	0	0	11,080,410	11,765,113
Pension	184,258	279,687	80,768	146,775	265,026	426,462
Total Deferred Inflows of Resources	11,264,668	12,044,800	80,768	146,775	11,345,436	12,191,575
<b>Net Position</b>						
Net Investment in Capital Assets	55,708,866	54,889,633	37,874,252	38,609,468	93,583,118	93,499,101
Restricted	5,259,047	5,344,837	0	0	5,259,047	5,344,837
Unrestricted	(22,021,758)	(15,520,726)	22,026,590	19,074,782	4,832	3,554,056
Total Net Position	\$ 38,946,155	\$ 44,713,744	\$ 59,900,842	\$ 57,684,250	\$ 98,846,997	\$ 102,397,994

The City applies 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 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 liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of

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

*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*  
(Unaudited)  
(Continued)

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

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

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

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the City is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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

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

As a result of implementing GASB 68, the City is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting.

The City's *combined* net position changed from a year ago, decreasing \$3.6 million or 3.47 percent.

Net position in the City's governmental activities changed from prior year, decreasing \$5.8 million or 12.9%. Restricted net position, those restricted mainly for debt repayment, capital projects and special

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

*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*  
*(Unaudited)*  
*(Continued)*

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purposes such as street repairs, state highway projects, and community housing programs decreased \$85,800 or less than 1 percent from prior year. The net investment in capital assets category increased slightly by \$0.8 million from 2016. 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 \$6.5 million from 2016 primarily due to changes in GASB 68 related accruals.

Total assets of the governmental activities decreased approximately \$1.9 million from 2016. With the ability to assess taxpayer property tax duplicates for sidewalk repairs, property maintenance charges and storm water services, special assessments receivable contributed \$0.7 million to the overall decrease. Water contract fees contributed to the \$0.3 million decrease in accounts receivable. Capital assets (net) account for less than \$0.1 million of the decrease as the City's investment in equipment and infrastructure continues diligently. Deferred outflows decreased \$0.8 million from 2016 (see Note 12 for additional discussion).

Total liabilities of governmental activities increased approximately \$3.8 million from prior year most significantly due to a \$2.8 million increase in the net pension liability. Deferred inflows of resources decreased \$0.8 million from the prior year.

Net position in the City's business-type activities increased \$2.2 million or 3.8 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 \$2.9 million from 2016 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 – decreased \$0.7 million or 1.9 percent, mainly due to the continued significant sewer projects and the related debt financing.

Business-type total assets increased \$1.9 million from the prior year. A \$1.3 million decrease in accounts receivable and a decrease in capital assets of \$0.8 million offset the overall increase in total assets evidenced by the increase cash equivalents. The \$3.3 million increase in cash and cash equivalents was largely due to an increase in charges for services collections. Business-type liabilities increased \$0.7 million. Net pension liability was \$2.4 million of the increase. Long-term debt to fund the sewer projects contributed as well. However, the City monitored the current liabilities to offset that increase. Deferred outflows of resources for business-type activities increased \$0.9 million from 2016 (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 2017 and 2016. Certain amounts from prior year have been reclassified for comparability purposes.

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

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
<b>Revenues</b>						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$ 13,598,632	\$ 13,072,189	\$ 36,709,153	\$ 35,137,040	\$ 50,307,785	\$ 48,209,229
Operating Grants, Contributions and Interest	2,353,992	2,246,567	187,008	193,744	2,541,000	2,440,311
Capital Grants, Contributions and Interest	3,090,920	3,886,627	27,450	59,874	3,118,370	3,946,501
Total Program Revenues	19,043,544	19,205,383	36,923,611	35,390,658	55,967,155	54,596,041
<i>General Revenues:</i>						
Property Taxes	1,098,789	1,111,325	0	0	1,098,789	1,111,325
Income Taxes	17,616,030	17,660,217	0	0	17,616,030	17,660,217
Other Local Taxes	242,313	247,247	0	0	242,313	247,247
Intergovernmental	1,025,368	1,095,986	0	0	1,025,368	1,095,986
Investment Earnings	269,137	97,066	35,487	19,838	304,624	116,904
Miscellaneous	718,239	248,566	93,160	7,774	811,399	256,340
Total General Revenues	20,969,876	20,460,407	128,647	27,612	21,098,523	20,488,019
Total Revenues	40,013,420	39,665,790	37,052,258	35,418,270	77,065,678	75,084,060
<b>Program Expenses</b>						
Security of Persons and Property	20,631,088	21,338,291	0	0	20,631,088	21,338,291
Leisure Time	2,190,068	1,139,607	0	0	2,190,068	1,139,607
Community Environment	3,118,020	2,284,805	0	0	3,118,020	2,284,805
Transportation	6,167,355	6,080,235	0	0	6,167,355	6,080,235
General Government	13,329,978	9,211,757	0	0	13,329,978	9,211,757
Interest and Fiscal Charges	144,981	151,093	0	0	144,981	151,093
Water	0	0	15,516,585	15,283,811	15,516,585	15,283,811
Sewer	0	0	14,442,424	11,805,668	14,442,424	11,805,668
Refuse	0	0	2,794,860	2,747,197	2,794,860	2,747,197
Storm Water	0	0	2,281,316	1,983,244	2,281,316	1,983,244
	45,581,490	40,205,788	35,035,185	31,819,920	80,616,675	72,025,708
<i>Increase (Decrease) in Net Position</i>						
<i>Before Transfers</i>	(5,568,070)	(539,998)	2,017,073	3,598,350	(3,550,997)	3,058,352
Net Transfers	(199,519)	(154,332)	199,519	154,332	0	0
<i>Change in Net Position</i>	(5,767,589)	(694,330)	2,216,592	3,752,682	(3,550,997)	3,058,352
Beginning Net Position	44,713,744	45,408,074	57,684,250	53,931,568	102,397,994	99,339,642
<i>Ending Net Position</i>	\$ 38,946,155	\$ 44,713,744	\$ 59,900,842	\$ 57,684,250	\$ 98,846,997	\$ 102,397,994

## Governmental Activities

As mentioned above, governmental activities had a significant decrease in net position of \$5.8 million.

The funding for City's governmental activities comes from several different sources. During 2017 revenues provided by specific programs, including charges for services amounted to 34.0 percent of all governmental revenue. Revenues provided by sources other than city residents, in the form of operating and capital grants, comprise another 13.6 percent. General revenues account for the remaining 52.4

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percent. The City's most significant general revenue is its municipal income tax. Other prominent sources include property taxes and unrestricted grants and entitlements such as local government funding.

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

Total governmental revenues increased \$0.3 million from the prior year mainly due to increased charges for services, such as water contract, water district fees, and fines and forfeitures, which serve the general government.

Total governmental expenses increased \$5.4 million from 2016. Police and Fire Departments continue to represent the largest expense of all governmental activities. This expense of \$20.6 million represents 45.3 percent of the total governmental services expenses. These two departments operate out of the General fund. General governmental expenses increased \$4.1 million, primarily due to an increase in pension expense related to GASB 68 accruals.

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 \$6.2 million or 13.5 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 \$3.1 million. This is 6.8 percent of total governmental services expenses.

The City maintains 12 parks (leisure time activities) within the City. Leisure time activities also account for the City-sponsored recreational activities. This area had expenses of \$2.2 million in 2017 or 4.8 percent of total governmental services expenses. The 50% increase over prior year resulted from the hiring of an additional park ranger and increased depreciation expense from new park assets.

General government expenses equaled \$13.3 million or 29.2 percent of the total government services expenses. This category includes expenses associated with City departments not associated with the other cost centers. A Smart Cities Initiative contributed nearly \$0.6 million in expenses. The City's general government activities also contributed \$0.7 million to an area college to facilitate its move of education services to the downtown area. Increased pension expense related to GASB 68 accruals and increased depreciation also contributed to the significant increase.

### **Business-Type Activities**

Business-type activities include water, sewer, refuse and storm water operations. The revenues are generated primarily from charges for services. In 2017, charges for services of \$36.7 million accounted

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for 99.1 percent of the all business-type revenues. The total expenses for the utilities were \$35.0 million, contributing to an overall increase in net position of \$2.2 million for the business-type activities. A significant increase in sewer expense is mainly due to increase pension expense related to GASB 68 accruals and increased interest expense.

***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, consistent to the previous 2016. All governmental funds had expenditures, excluding other financing uses, of \$45.3 million, an increase of \$2.8 million or 6.7 percent over 2016. Contributing factors to increased expenditures include additional police staff, the Smart Cities Initiative and the City contributions to an area college to facilitate the relocation of education services to the downtown area. The City's governmental funds reported combined ending fund balance of \$14.5 million.

Approximately \$50,000 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 decreased \$2.8 million from 2016. Total expenditures increased \$4.1 million; revenues increased \$0.8 million which was not sufficient to offset the increased spending. During 2017 and as mentioned above, the general fund contributed nearly \$0.6 million to a Smart Cities Initiative. Also noted above, the City's general fund contributed \$0.7 million to an area college to facilitate their construction of a new allied health services in the downtown area.

The total fund balance for all other governmental funds increased \$0.5 million from the previous year 2016. 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 2016. Total water fund operating expenses were \$0.2 million greater than 2016; current year revenues increased by \$0.2 million to sufficiently cover current year expenses.

The sewer fund net position increased \$26,200 from 2016. Current year revenues increased \$1.45 million from prior year due to an increase in the collection of charges for services. Sewer rates increased in January 2017. Total operating expenses also increased \$1.3 million over 2016 primarily due to an increase in pension expense due to GASB 68 related accruals. The loss on disposal of assets decreased

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\$1.7 million when compared to prior year. In 2016, the sewer fund purchased \$2.3 million in capital assets which was contributed to the storm water fund. The \$0.6 million loss on disposal of assets in 2017 is related to the capital assets removed during the Headworks improvement project.

The refuse fund showed a slight decrease of approximately \$40,000 in net position from 2016. Consistent with prior years, the revenues are nearly sufficient to cover expenses in the fund. There have been no significant changes from the previous year.

The storm water fund showed a \$0.3 million increase in net position over 2016. Consistent with prior years, the revenues are sufficient to cover expenses in the fund.

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

***General Fund Budgeting Highlights***

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

During the course of 2017, 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 \$32.4 million, \$1.6 million over the final budget estimates of \$30.8 million. The most significant contributing factor is seen in charges for services, which was over projections by \$971,000. Investment income was \$155,183 above final projections; property tax revenues were above projections by \$81,289; and intergovernmental revenue was above projections by \$116,200 as well. Miscellaneous income was above projections by \$424,566 mainly due to receiving repayment for spending on behalf of other funds in prior years. Other revenue sources including fines and forfeitures, licenses and permits and contributions and donations were slightly over their projected amounts by \$24,821, \$26,374 and \$147, respectively. Income tax revenue was under final projections by \$220,630.

Actual expenditures of \$36.8 million were \$2.3 million less than the final appropriations of \$39.1 million. All of the City's departments came in under budget in 2017 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 and transfers out. The City budget begins the year with a conservative position towards capital spending. The original budget also does not anticipate the amount to be transferred throughout the year. 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 2017, the City had \$208.2 million invested in land, construction in process, buildings, improvements, machinery and equipment, furniture and fixtures, infrastructure, capitalized interest and intangibles, and vehicles. A total of \$59.9 million of this was for governmental activities with the remaining \$148.4 million attributable to business-type activities. Table 3 shows fiscal year 2017 balances compared with 2016.

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

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$ 7,717,057	\$ 7,075,089	\$ 5,254,588	\$ 5,254,044	\$ 12,971,645	\$ 12,329,133
Construction in Progress	4,580,353	3,689,521	5,029,615	34,217,373	9,609,968	37,906,894
Buildings	6,864,166	7,155,210	66,536,035	45,480,152	73,400,201	52,635,362
Improvements	1,255,969	524,673	12,693,743	13,425,203	13,949,712	13,949,876
Machinery and Equipment	3,670,579	3,021,919	21,930,512	13,558,373	25,601,091	16,580,292
Furniture and Fixtures	37,455	41,573	25,800	19,112	63,255	60,685
Vehicles	726,652	1,006,715	965,156	1,312,379	1,691,808	2,319,094
Capitalized Interest and Intangibles	0	0	1,986,632	2,097,760	1,986,632	2,097,760
Infrastructure	35,024,305	37,398,576	33,934,238	33,784,675	68,958,543	71,183,251
Totals	<u>\$ 59,876,536</u>	<u>\$ 59,913,276</u>	<u>\$ 148,356,319</u>	<u>\$ 149,149,071</u>	<u>\$ 208,232,855</u>	<u>\$ 209,062,347</u>

In viewing the City as a whole, total capital assets experienced a small decrease of \$0.8 million in 2017. Net capital assets of the governmental activities remained consistent with the prior year with less than 0.1 percent decrease. The City completed its Lima Stadium Park Project during 2017. Yet significant projects including the Rail Grade Separation Project and the Hall of Justice addition/renovation are in process as of December 31, 2017.

In business-type activities, the City's Utilities Department completed its extensive Wastewater Treatment Plant Headworks project during 2017 which accounts for the significant increases in its buildings and machinery and equipment capital investments and decrease in construction in progress. Construction has begun on several other sanitary sewer projects including segmented block sewer system rehabilitation and an construction of a new underground tank.

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, 2017 was \$114.9 million. This balance reflects a decrease of \$0.9 million, or nearly one percent, from the prior year balance. During 2017, the City reissued \$3.65 million existing bond anticipation notes. The City's business-type activities drew \$4.4 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	
	2017	2016	2017	2016	2017	2016
General Obligation Bonds	\$ 1,507,267	\$ 1,900,968	\$ 3,646,621	\$ 3,985,905	\$ 5,153,888	\$ 5,886,873
Revenue Bonds	0	0	35,391,691	37,140,049	35,391,691	37,140,049
Bond Anticipation Notes	2,653,674	3,113,674	1,011,326	1,181,326	3,665,000	4,295,000
Capital Leases	6,728	9,002	0	0	6,728	9,002
OWDA Loans	0	0	69,948,200	67,635,678	69,948,200	67,635,678
Bresler Reservoir Termination Agreement	0	0	710,416	852,498	710,416	852,498
Total	<u>\$ 4,167,669</u>	<u>\$ 5,023,644</u>	<u>\$ 110,708,254</u>	<u>\$ 110,795,456</u>	<u>\$ 114,875,923</u>	<u>\$ 115,819,100</u>

***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).

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*Statement of Net Position*  
*December 31, 2017*

	<b>Primary Government</b>		
	<b>Governmental</b>	<b>Business-Type</b>	
	<b>Activities</b>	<b>Activities</b>	<b>Total</b>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 16,144,409	\$ 21,412,918	\$ 37,557,327
Taxes Receivable	4,769,152	0	4,769,152
Accounts Receivable	711,407	6,928,502	7,639,909
Intergovernmental Receivable	2,355,669	0	2,355,669
Special Assessments Receivable	10,113,779	0	10,113,779
Accrued Interest Receivable	89,687	0	89,687
Materials and Supplies Inventory	64,886	79,572	144,458
Notes Receivable	143,952	0	143,952
Prepaid Items	163,532	126,595	290,127
Internal Balances	(352,097)	352,097	0
Restricted assets:			
Equity in Pooled Cash and Cash Equivalents	0	576,932	576,932
Cash and Cash Equivalents with Fiscal and Escrow Agents	22,097	3,464,201	3,486,298
Capital Assets:			
Nondepreciable Capital Assets	12,297,410	10,284,203	22,581,613
Depreciable Capital Assets, Net	47,579,126	138,072,116	185,651,242
<b>Total Assets</b>	<b>94,103,009</b>	<b>181,297,136</b>	<b>275,400,145</b>
 <b>Deferred Outflows of Resources</b>			
Deferred Charges on Debt Refunding	0	226,171	226,171
Pension	11,051,860	3,918,916	14,970,776
<b>Total Deferred Outflows of Resources</b>	<b>11,051,860</b>	<b>4,145,087</b>	<b>15,196,947</b>

(continued)

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*Statement of Net Position*  
*December 31, 2017*

	<b>Primary Government</b>		
	<b>Governmental</b>	<b>Business-Type</b>	
	<b>Activities</b>	<b>Activities</b>	<b>Total</b>
<b>Liabilities</b>			
Accounts Payable	504,736	882,718	1,387,454
Contracts Payable	1,374,763	457,886	1,832,649
Accrued Wages	886,685	269,812	1,156,497
Retainages Payable	9,699	20,000	29,699
Intergovernmental Payable	198,150	180,922	379,072
Accrued Interest Payable	33,195	1,259,613	1,292,808
Claims Payable	936,856	0	936,856
Payable from Restricted Assets:			
Refundable Deposits	0	576,931	576,931
Accrued Interest Payable	1,914	133,640	135,554
Long-Term Liabilities			
Due Within One Year	2,177,182	5,042,806	7,219,988
Due in More Than One Year			
Net Pension Liability (see Note 12)	44,009,898	10,045,567	54,055,465
Other Amounts Due in More Than One Year	4,810,968	106,590,718	111,401,686
<i>Total Liabilities</i>	<u>54,944,046</u>	<u>125,460,613</u>	<u>180,404,659</u>
 <b>Deferred Inflows of Resources</b>			
Property Taxes Levied for Next Year	966,631	0	966,631
Special Assessments Levied for Next Year	10,113,779	0	10,113,779
Pension	184,258	80,768	265,026
<i>Total Deferred Inflows of Resources</i>	<u>11,264,668</u>	<u>80,768</u>	<u>11,345,436</u>
 <b>Net Position</b>			
Net Investment in Capital Assets	55,708,866	37,874,252	93,583,118
Restricted for:			
Capital Projects	480,161	0	480,161
Debt Service	325,158	0	325,158
Other Purposes	4,453,728	0	4,453,728
Unrestricted	(22,021,758)	22,026,590	4,832
<i>Total Net Position</i>	<u>\$ 38,946,155</u>	<u>\$ 59,900,842</u>	<u>\$ 98,846,997</u>

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



**CITY OF LIMA**  
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*Statement of Activities*  
*For the Year Ended December 31, 2017*

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Charges for Services and Sales	Operating Grants, Contributions, and Interest	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
<b>Governmental Activities:</b>							
Security of Persons and Property	\$ 20,631,088	\$ 685,450	\$ 238,003	\$ 0	\$ (19,707,635)	\$ 0	\$ (19,707,635)
Leisure Time Activities	2,190,068	46,197	23,170	451,744	(1,668,957)	0	(1,668,957)
Community Environment	3,118,020	430,197	1,162,283	1,347	(1,524,193)	0	(1,524,193)
Transportation	6,167,355	1,068,231	895,487	2,622,376	(1,581,261)	0	(1,581,261)
General Government	13,329,978	11,368,557	35,049	15,453	(1,910,919)	0	(1,910,919)
Interest and Fiscal Charges	144,981	0	0	0	(144,981)	0	(144,981)
Total Governmental Activities	45,581,490	13,598,632	2,353,992	3,090,920	(26,537,946)	0	(26,537,946)
<b>Business-Type Activities:</b>							
Water	15,516,585	17,446,437	0	27,450	0	1,957,302	1,957,302
Sewer	14,442,424	14,142,850	187,008	0	0	(112,566)	(112,566)
Refuse	2,794,860	2,750,646	0	0	0	(44,214)	(44,214)
Storm Water	2,281,316	2,369,220	0	0	0	87,904	87,904
Total Business-Type Activities	35,035,185	36,709,153	187,008	27,450	0	1,888,426	1,888,426
Totals	\$ 80,616,675	\$ 50,307,785	\$ 2,541,000	\$ 3,118,370	(26,537,946)	1,888,426	(24,649,520)
<b>General Revenues:</b>							
Property Taxes Levied for:							
General Purposes					1,098,789	0	1,098,789
Income Taxes Levied for:							
General Purposes					17,616,030	0	17,616,030
Other Local Taxes					242,313	0	242,313
Intergovernmental Revenue, Unrestricted					1,025,368	0	1,025,368
Investment Earnings					269,137	35,487	304,624
Miscellaneous					718,239	93,160	811,399
Total General Revenues					20,969,876	128,647	21,098,523
Transfers					(199,519)	199,519	0
Change in Net Position					(5,767,589)	2,216,592	(3,550,997)
Net Position Beginning of Year					44,713,744	57,684,250	102,397,994
Net Position End of Year					\$ 38,946,155	\$ 59,900,842	\$ 98,846,997

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

**CITY OF LIMA**  
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*Balance Sheet*  
*Governmental Funds*  
*December 31, 2017*

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets &amp; Deferred Outflows of Resources</b>			
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 8,056,185	\$ 5,669,812	\$ 13,725,997
Receivables:			
Taxes	4,708,274	60,878	4,769,152
Accounts	711,407	0	711,407
Intergovernmental	507,711	1,847,958	2,355,669
Special Assessments	9,351	10,104,428	10,113,779
Interfund	20,530	99,200	119,730
Accrued Interest	88,375	1,312	89,687
Materials and Supplies Inventory	0	10,480	10,480
Due From Other Funds	0	207,550	207,550
Notes Receivable	0	143,952	143,952
Prepaid Items	159,990	3,542	163,532
<b>Restricted assets:</b>			
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	22,097	22,097
Advances to Other Funds	207,177	0	207,177
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 14,469,000</u>	<u>\$ 18,171,209</u>	<u>\$ 32,640,209</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 278,784	\$ 179,373	\$ 458,157
Contracts Payable	437,546	937,217	1,374,763
Interfund Payable	0	119,730	119,730
Accrued Wages	834,527	52,158	886,685
Retainages Payable	0	9,699	9,699
Intergovernmental Payable	189,143	9,007	198,150
Due to Other Funds	0	207,550	207,550
Advances from Other Funds	0	171,965	171,965
<i>Total Liabilities</i>	<u>1,740,000</u>	<u>1,686,699</u>	<u>3,426,699</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenues, Property Taxes	1,264,178	0	1,264,178
Unavailable Revenues, Income Taxes	2,261,321	0	2,261,321
Unavailable Revenues, Grants and Special Assessments	438,803	10,753,990	11,192,793
<i>Total Deferred Inflows of Resources</i>	<u>3,964,302</u>	<u>10,753,990</u>	<u>14,718,292</u>
<b>Total Liabilities &amp; Deferred Inflows of Resources</b>	<u>5,704,302</u>	<u>12,440,689</u>	<u>18,144,991</u>
<b>Fund Balances</b>			
Nonspendable	740,034	16,022	756,056
Restricted	0	4,165,767	4,165,767
Committed	0	1,317,114	1,317,114
Assigned	7,806,185	400,260	8,206,445
Unassigned	218,479	(168,643)	49,836
<b>Total Fund Balances</b>	<u>8,764,698</u>	<u>5,730,520</u>	<u>14,495,218</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 14,469,000</u>	<u>\$ 18,171,209</u>	<u>\$ 32,640,209</u>

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

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

*Reconciliation of Total Governmental Fund Balances to  
Net Position of Governmental Activities  
December 31, 2017*

<b>Total Governmental Funds Balances</b>		<b>\$14,495,218</b>
<b><i>Amounts reported for governmental activities in the statement of net position are different because</i></b>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds		59,876,536
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds:		
Property Taxes (delinquent real & property taxes)	297,547	
Income Tax (2017 taxes collected in 2018)	2,261,321	
Intergovernmental (Local Govt funds, H&R, grants)	1,079,014	
Total		3,637,883
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	1,454,171	
Internal Balances	(352,097)	
Total		1,102,074
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	11,051,860	
Deferred Inflows - Pension	(184,258)	
Net Pension Liability	(44,009,898)	
Total		(33,142,296)
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	(1,507,267)	
Bond Anticipation Note	(2,653,674)	
Compensated Absences	(2,820,481)	
Capital Leases Payable	(6,729)	
Accrued Interest Payable	(35,109)	
Total		(7,023,260)
<b><i>Net Position of Governmental Activities</i></b>		<b><u>\$38,946,155</u></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, 2017*

	<b>General</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues:</b>			
Property Taxes	\$ 1,132,789	\$ 0	\$ 1,132,789
Municipal Income Tax	17,604,187	0	17,604,187
Other Local Taxes	0	242,313	242,313
Intergovernmental	1,317,719	5,866,548	7,184,267
Charges for Services	8,943,725	627,369	9,571,094
Fees, Licenses and Permits	822,374	0	822,374
Fines and Forfeitures	1,287,541	1,039,956	2,327,497
Special Assessments	0	81,016	81,016
Contributions and Donations	1,347	336,937	338,284
Investment Income	253,582	22,488	276,070
Miscellaneous	590,855	62,378	653,233
Total Revenues	<u>31,954,119</u>	<u>8,279,005</u>	<u>40,233,124</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property	18,185,743	717,290	18,903,033
Leisure Time Activities	1,266,101	25,795	1,291,896
Community Environment	1,047,461	1,798,927	2,846,388
Transportation	1,156,587	1,906,741	3,063,328
General Government	10,661,047	349,567	11,010,614
Capital Outlay	1,601,839	2,960,029	4,561,868
<b>Debt Service:</b>			
Principal Retirement	0	3,503,174	3,503,174
Interest and Fiscal Charges	3,400	147,400	150,800
Total Expenditures	<u>33,922,178</u>	<u>11,408,923</u>	<u>45,331,101</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,968,059)</u>	<u>(3,129,918)</u>	<u>(5,097,977)</u>
<b>Other Financing Sources (Uses):</b>			
Premium on Bond Anticipation Notes Issued	0	24,546	24,546
Proceeds of Bond Anticipation Notes Issued	0	2,653,674	2,653,674
Proceeds from the Disposition of Capital Assets	50,084	23,156	73,240
Transfers-In	5,156	998,735	1,003,891
Transfers-Out	(928,725)	(75,166)	(1,003,891)
Total Other Financing Sources (Uses)	<u>(873,485)</u>	<u>3,624,945</u>	<u>2,751,460</u>
Net Change in Fund Balance	(2,841,544)	495,027	(2,346,517)
Fund Balance Beginning of Year	<u>11,606,242</u>	<u>5,235,493</u>	<u>16,841,735</u>
Fund Balance End of Year	<u>\$ 8,764,698</u>	<u>\$ 5,730,520</u>	<u>\$ 14,495,218</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, 2017*

**Net Change in Fund Balances - Total Governmental Funds** \$ (2,346,517)

*Amounts reported for governmental activities in the statement of activities are different because*

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)	\$ 4,613,516	
Depreciation (expense only)	(4,378,319)	
Total		235,197

Net effect of various miscellaneous transactions involving capital assets. (271,956)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property Taxes	(34,000)	
Municipal Income Tax	11,863	
Intergovernmental	(51,388)	
Total		(73,525)

Other financing sources in the governmental funds that increase long-term liabilities in the statement of net position.

Bond Anticipation Notes	(2,653,674)
-------------------------	-------------

Premiums on bond or note issuances are realized when received in the governmental funds, but reduce interest expense on the statement of activities. 4,201

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 3,503,174

Payment on a capital lease or a judgment is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 112,272

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 1,201

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. (41,866)

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. 3,136,275

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (6,686,875)

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	(874,605)	
Internal Balances	189,109	
Total		(685,496)

*Change in Net Position of Governmental Activities* \$ (5,767,589)

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, 2017*

	<b>Budgeted Amounts</b>			<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>
<b>Revenues:</b>				
Property Taxes	\$ 1,051,500	\$ 1,051,500	\$ 1,132,789	\$ 81,289
Municipal Income Tax	17,900,000	17,900,000	17,679,370	(220,630)
Intergovernmental	1,205,800	1,205,800	1,322,000	116,200
Charges for Services	8,276,500	8,276,500	9,247,514	971,014
Fees, Licenses and Permits	796,000	796,000	822,374	26,374
Fines and Forfeitures	1,255,000	1,255,000	1,279,821	24,821
Contributions and Donations	0	1,200	1,347	147
Investment Income	100,000	100,000	255,183	155,183
Miscellaneous	186,000	186,000	610,566	424,566
Total Revenues	<u>30,770,800</u>	<u>30,772,000</u>	<u>32,350,964</u>	<u>1,578,964</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	18,530,162	18,737,584	18,048,630	688,954
Leisure Time Activities	1,596,241	1,532,032	1,268,807	263,225
Community Environment	1,017,445	1,123,161	1,091,197	31,965
Transportation	1,207,119	1,258,911	1,185,993	72,917
General Government	10,473,826	12,124,125	11,189,148	934,977
Capital Outlay	599,249	4,294,795	4,027,270	267,524
<b>Debt Service:</b>			0	
Principal Retirement	455,500	0	0	0
Interest and Fiscal Charges	10,000	6,639	3,400	3,239
Total Expenditures	<u>33,889,542</u>	<u>39,077,247</u>	<u>36,814,445</u>	<u>2,262,801</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,118,742)</u>	<u>(8,305,247)</u>	<u>(4,463,482)</u>	<u>3,841,765</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from Disposition of Capital Assets	10,000	10,000	50,084	40,084
Transfers Out	0	(928,725)	(928,725)	0
Advances In	769,533	769,533	769,533	0
Advances Out	0	(272,412)	(207,769)	64,643
Total Other Financing Sources (Uses)	<u>779,533</u>	<u>(421,604)</u>	<u>(316,877)</u>	<u>104,727</u>
Net Change in Fund Balance	(2,339,209)	(8,726,851)	(4,780,359)	3,946,492
Fund Balance Beginning of Year	8,197,239	8,197,239	8,197,239	0
Prior Year Encumbrances Appropriated	<u>977,240</u>	<u>977,240</u>	<u>977,240</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 6,835,270</u>	<u>\$ 447,628</u>	<u>\$ 4,394,120</u>	<u>\$ 3,946,492</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, 2017*

	<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	\$ 13,370,931	\$ 5,721,337	\$ 1,658,556	\$ 662,094	\$ 21,412,918	\$ 2,418,412
Receivables:						
Accounts	1,958,539	1,215,086	520,922	3,233,955	6,928,502	0
Materials and Supplies Inventory	54,801	24,771	0	0	79,572	54,406
Prepaid Items	65,187	58,283	185	2,940	126,595	0
<i>Total Current Assets</i>	<u>15,449,458</u>	<u>7,019,477</u>	<u>2,179,663</u>	<u>3,898,989</u>	<u>28,547,587</u>	<u>2,472,818</u>
<i>Noncurrent Assets:</i>						
Restricted assets:						
Equity in Pooled Cash and Cash Equivalents	576,932	0	0	0	576,932	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	642,848	2,821,353	0	0	3,464,201	0
Capital Assets:						
Nondepreciable Capital Assets	3,811,622	6,378,709	0	93,872	10,284,203	0
Depreciable Capital Assets, Net	56,043,345	71,488,005	0	10,540,766	138,072,116	0
<i>Total Noncurrent Assets</i>	<u>61,074,747</u>	<u>80,688,067</u>	<u>0</u>	<u>10,634,638</u>	<u>152,397,452</u>	<u>0</u>
<i>Total Assets</i>	<u>76,524,205</u>	<u>87,707,544</u>	<u>2,179,663</u>	<u>14,533,627</u>	<u>180,945,039</u>	<u>2,472,818</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charges on Refunding Pension	0	226,171	0	0	226,171	0
	<u>1,798,301</u>	<u>1,553,075</u>	<u>117,001</u>	<u>450,539</u>	<u>3,918,916</u>	<u>0</u>
<i>Total Deferred Outflows of Resources</i>	<u>1,798,301</u>	<u>1,779,246</u>	<u>117,001</u>	<u>450,539</u>	<u>4,145,087</u>	<u>0</u>

(continued)

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

*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2017*

	<b>Enterprise Funds</b>					<b>Governmental Activities Internal Service Funds</b>
	<b>Water</b>	<b>Sewer</b>	<b>Refuse</b>	<b>Storm Water</b>	<b>Total</b>	
<b>Liabilities</b>						
<i>Current Liabilities:</i>						
Accounts Payable	228,941	600,162	36,962	16,653	882,718	46,579
Contracts Payable	108,818	334,437	0	14,631	457,886	0
Accrued Wages	124,963	107,786	4,607	32,456	269,812	0
Compensated Absences Payable	226,120	172,038	11,168	53,099	462,425	0
Retainages Payable	0	20,000	0	0	20,000	0
Intergovernmental Payable	155,869	18,641	794	5,618	180,922	0
Accrued Interest Payable	937,152	319,041	0	3,420	1,259,613	0
Claims Payable	0	0	0	0	0	936,856
Advances from Other Funds	0	0	0	0	0	35,212
Bond Anticipation Note Payable	33,914	13,914	0	0	47,828	0
OWDA Loans Payable	1,240,545	962,167	0	14,705	2,217,417	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	354,421	0	0	354,421	0
<i>Total Current Liabilities</i>	<u>3,198,404</u>	<u>2,902,607</u>	<u>53,531</u>	<u>140,582</u>	<u>6,295,124</u>	<u>1,018,647</u>
<i>Current Liabilities Payable from Restricted Assets:</i>						
Revenue Bonds Payable (Net, where applicable of unamortized premiums/discounts)	427,851	1,390,782	0	0	1,818,633	0
Refundable Deposits	576,931	0	0	0	576,931	0
Accrued Interest Payable	13,160	120,480	0	0	133,640	0
<i>Total Current Liabilities Payable from Restricted Assets</i>	<u>1,017,942</u>	<u>1,511,262</u>	<u>0</u>	<u>0</u>	<u>2,529,204</u>	<u>0</u>
<i>Long-Term Liabilities</i>						
Compensated Absences Payable (Net of Current Portion)	219,046	180,493	9,113	54,193	462,845	0
Bond Anticipation Note Payable (Net of Current Portion)	771,749	191,749	0	0	963,498	0
OWDA Loans Payable (Net of Current Portion)	46,128,002	21,385,243	0	217,538	67,730,783	0
Bresler Reservoir Termination Agreement (Net of Current Portion)	568,334	0	0	0	568,334	0
General Obligation Bonds Payable (Net, where applicable, of unamortized premiums/discounts)	0	3,292,200	0	0	3,292,200	0
Revenue Bonds Payable (Net of Current Portion and where applicable, of unamortized premiums/discounts)	3,746,181	29,826,877	0	0	33,573,058	0
Net Pension Liability	4,672,357	3,971,503	233,618	1,168,089	10,045,567	0
<i>Total Long-Term Liabilities</i>	<u>56,105,669</u>	<u>58,848,065</u>	<u>242,731</u>	<u>1,439,820</u>	<u>116,636,285</u>	<u>0</u>
<i>Total Liabilities</i>	<u>60,322,015</u>	<u>63,261,934</u>	<u>296,262</u>	<u>1,580,402</u>	<u>125,460,613</u>	<u>1,018,647</u>
<b>Deferred Inflows of Resources</b>						
Pension	48,790	23,636	1,390	6,952	80,768	0
<i>Total Deferred Inflows of Resources</i>	<u>48,790</u>	<u>23,636</u>	<u>1,390</u>	<u>6,952</u>	<u>80,768</u>	<u>0</u>
<b>Net Position</b>						
Net Investment in Capital Assets	6,796,309	22,988,754	0	10,402,395	37,874,252	0
Unrestricted	11,155,392	3,212,466	1,999,012	2,994,417	21,674,493	1,454,171
<i>Total Net Position</i>	<u>\$ 17,951,701</u>	<u>\$ 26,201,220</u>	<u>\$ 1,999,012</u>	<u>\$ 13,396,812</u>	<u>59,548,745</u>	<u>\$ 1,454,171</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:

352,097

*Net Position of Business-Type Activities*

\$ 59,900,842

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, 2017*

	<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	\$ 16,281,885	\$ 11,480,189	\$ 2,750,205	\$ 2,280,503	\$ 32,792,782	\$ 6,443,766
Other Operating Revenues	1,164,552	2,662,661	441	88,717	3,916,371	1,548,637
Total Operating Revenues	<u>17,446,437</u>	<u>14,142,850</u>	<u>2,750,646</u>	<u>2,369,220</u>	<u>36,709,153</u>	<u>7,992,403</u>
Operating Expenses:						
Salaries	2,985,872	2,447,564	101,665	739,850	6,274,951	0
Fringe Benefits	1,999,663	1,637,987	84,548	527,715	4,249,913	0
Claims Expense	0	0	0	0	0	7,464,345
Other Services and Charges	5,763,660	4,798,227	2,605,965	592,935	13,760,787	1,402,663
Depreciation	2,617,198	2,396,655	0	387,156	5,401,009	0
Total Operating Expenses	<u>13,366,393</u>	<u>11,280,433</u>	<u>2,792,178</u>	<u>2,247,656</u>	<u>29,686,660</u>	<u>8,867,008</u>
Operating Income (Loss)	<u>4,080,044</u>	<u>2,862,417</u>	<u>(41,532)</u>	<u>121,564</u>	<u>7,022,493</u>	<u>(874,605)</u>
Non-Operating Revenues (Expenses):						
Gain (Loss) on Disposal of Capital Assets	0	(646,611)	0	0	(646,611)	0
Rebate on RZ and BAB Bonds	0	187,008	0	0	187,008	0
Tap-in Fees	27,435	0	0	0	27,435	0
Premium on Bond Anticipation Note	6,344	1,619	0	0	7,963	0
Investment Income	18,110	17,392	0	0	35,502	0
Miscellaneous	41,077	34,338	1,322	8,460	85,197	0
Interest and Fiscal Charges	(2,062,641)	(2,443,218)	0	(6,946)	(4,512,805)	0
Total Non-Operating Revenues (Expenses)	<u>(1,969,675)</u>	<u>(2,849,472)</u>	<u>1,322</u>	<u>1,514</u>	<u>(4,816,311)</u>	<u>0</u>
Income (Loss) before Capital Contributions	2,110,369	12,945	(40,210)	123,078	2,206,182	(874,605)
Contributed Capital	<u>1,160</u>	<u>13,283</u>	<u>0</u>	<u>185,076</u>	<u>199,519</u>	<u>0</u>
Change in Net Position	2,111,529	26,228	(40,210)	308,154	2,405,701	(874,605)
Net Position - Beginning 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>
Net Position - End of Year	<u>\$ 17,951,701</u>	<u>\$ 26,201,220</u>	<u>\$ 1,999,012</u>	<u>\$ 13,396,812</u>		<u>\$ 1,454,171</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.

(189,109)

Change in Net Position of Business-Type Activities

\$ 2,216,592

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, 2017*

	<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	\$ 16,974,133	\$ 12,073,095	\$ 2,827,160	\$ 2,335,670	\$ 34,210,058	\$ 0
Cash Received from Interfund Services Provided	0	0	0	0	0	6,443,741
Other Cash Receipts	1,162,043	2,607,313	441	88,717	3,858,514	1,548,663
Cash Payments to Employees for Services	(2,977,260)	(2,433,475)	(101,417)	(737,925)	(6,250,077)	0
Cash Payments for Employee Benefits	(1,305,057)	(1,042,606)	(40,890)	(360,049)	(2,748,602)	0
Cash Payments for Other Services and Charges	(6,414,830)	(5,178,124)	(2,570,720)	(921,204)	(15,084,878)	(1,399,323)
Cash Payments for Claims	0	0	0	0	0	(6,838,177)
Net Cash Provided by (Used in) Operating Activities	<u>7,439,029</u>	<u>6,026,203</u>	<u>114,574</u>	<u>405,209</u>	<u>13,985,015</u>	<u>(245,096)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>						
Cash Received from BWC Reimbursement	41,076	34,338	1,322	8,460	85,196	0
Due (To) From Other Funds	0	0	0	0	0	(44,014)
Advances from Other Funds	0	0	0	0	0	35,212
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>41,076</u>	<u>34,338</u>	<u>1,322</u>	<u>8,460</u>	<u>85,196</u>	<u>(8,802)</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>						
Cash Received from Tap-in Fees	27,435	0	0	0	27,435	0
Proceeds from OWDA Loan	0	4,412,424	0	0	4,412,424	0
Proceeds from Bond Anticipation Notes	805,663	205,663	0	0	1,011,326	0
Premium on General Obligation Bond Issue	6,344	1,619	0	0	7,963	0
Rebate on Build America Bonds	0	187,008	0	0	187,008	0
Principal Paid on OWDA Debt	(1,191,658)	(893,992)	0	(14,252)	(2,099,902)	0
Principal Paid on General Obligation Bonds	0	(335,000)	0	0	(335,000)	0
Principal Paid on Revenue Bonds	(415,000)	(1,325,000)			(1,740,000)	0
Principal Paid on Bresler Reservoir Termination Agreement	(142,082)	0			(142,082)	0
Principal Paid on Bond Anticipation Notes	(890,663)	(290,663)	0	0	(1,181,326)	0
Interest Paid on Debt Obligations	(2,083,714)	(2,017,224)	0	(7,156)	(4,108,094)	0
Payments for Capital Acquisitions	(46,709)	(5,439,813)	0	(448,414)	(5,934,936)	0
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(3,930,383)</u>	<u>(5,494,978)</u>	<u>0</u>	<u>(469,822)</u>	<u>(9,895,183)</u>	<u>0</u>
<b>Cash Flows from Investing Activities:</b>						
Interest from Investments	23,435	16,314	0	0	39,749	0
Net Cash Provided by (Used in) Investing Activities:	<u>23,435</u>	<u>16,314</u>	<u>0</u>	<u>0</u>	<u>39,749</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	3,573,157	581,877	115,896	(56,153)	4,214,777	(253,898)
Cash and Cash Equivalents Beginning 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>
Cash and Cash Equivalents End of Year	<u>\$ 14,590,711</u>	<u>\$ 8,542,690</u>	<u>\$ 1,658,556</u>	<u>\$ 662,094</u>	<u>\$ 25,454,051</u>	<u>\$ 2,418,412</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, 2017*

	<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)	\$ 4,080,044	\$ 2,862,417	\$ (41,532)	\$ 121,564	\$ 7,022,493	\$ (874,605)
Adjustments:						
Depreciation	2,617,198	2,396,655	0	387,156	5,401,009	0
Loss on Disposal of Capital Assets	0	646,611	0	0	646,611	0
(Increase) Decrease in Assets:						
Accounts Receivable	541,952	592,906	76,955	55,167	1,266,980	0
Materials and Supply Inventory	10,965	7,517	0	0	18,482	(13,385)
Prepaid Items	15,229	9,129	1,700	(214)	25,844	0
Decrease in Deferred Outflows of Resources - Pension	(397,439)	(396,300)	(69,459)	(105,539)	(968,737)	0
Increase (Decrease) in Liabilities:						
Accounts Payable	(465,247)	417,506	33,546	3,757	(10,438)	16,726
Contracts Payable	(19,263)	(977,922)	0	(331,811)	(1,328,996)	0
Retainage Payable	0	(538,085)	0	0	(538,085)	0
Accrued Wages	8,614	14,088	246	1,925	24,873	0
Compensated Absences Payable	44,445	28,481	2,847	3,847	79,620	0
Intergovernmental Payable	(27,811)	4,171	44	(186)	(23,782)	0
Claims Payable	0	0	0	0	0	626,168
Refundable Deposits	(14,056)	0	0	0	(14,056)	0
Net Pension Liability	1,065,303	992,944	111,202	279,755	2,449,204	0
Decrease in Deferred Inflows of Resources - Pension	(20,905)	(33,915)	(975)	(10,212)	(66,007)	0
Net Cash Provided by (Used in) Operating Activities	<u>\$ 7,439,029</u>	<u>\$ 6,026,203</u>	<u>\$ 114,574</u>	<u>\$ 405,209</u>	<u>\$ 13,985,015</u>	<u>\$ (245,096)</u>

**Non-cash Capital Transactions**

As of December 31, 2017, the Water Fund received capital assets purchased by governmental activities, Special Gifts Fund in the amount of \$1,160 which is included in contributed capital. The Sewer Fund received a capital assets purchased by governmental activities, Lima Stadium Park, ALLE-002C Fund, in the amount of \$13,283 which is also included in contributed capital.

The Storm Water Fund also received capital assets purchased by governmental activities which are included in \$199,519 contributed capital: \$62,037 of capital assets purchased by the Lima Stadium Park, ALLE-002C Fund; \$53,166 of capital assets purchased by the Special Gifts Fund; \$65,892 of capital assets purchased by the ALL-Cable Road Sidewalks Fund; and \$3,981 of capital assets which was purchased by the Buttonbush Preserve Expansion and Path 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, 2017*

	<u>Agency</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 424,642
Cash and Cash Equivalents in Segregated Accounts	532,583
Accounts Receivable	<u>529,844</u>
<i>Total Assets</i>	<u><u>\$ 1,487,069</u></u>
<b>Liabilities</b>	
Intergovernmental Payable	\$ 31,654
Undistributed Monies	1,062,427
Deposits Held and Due to Others	<u>392,988</u>
<i>Total Liabilities</i>	<u><u>\$ 1,487,069</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, 2017*

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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, 2017*  
*(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, deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following is the City's major governmental fund:

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

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

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. The City does not have trust funds. 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.

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

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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.



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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

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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. Cash and Investments***

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

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

During 2017, 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

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

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income credited to the General Fund during 2017 amounted to \$253,582 which includes \$200,600 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, 2017, 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 are 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

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

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resources include property taxes, special assessments, pension, and unavailable revenues. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance 2018 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:

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

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 did not capitalize interest during 2017.

***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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**Allen County, Ohio**

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
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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.

***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:

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
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*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. The City Council has by resolution authorized the City Auditor to assign fund balance. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated balance.

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

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
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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 deferred outflows and liabilities and deferred inflows. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets.

Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes consists primarily of monies held for 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, 2017*  
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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 2017.

***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 each fund. Budgetary modifications may only be made by resolution of the City Council at the legal level of control.

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

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



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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
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***X. Implementation of New Accounting Principles and Restatement of Net Position***

For the year ended December 31, 2017, the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 80, Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14, GASB Statement No. 81, Irrevocable Split-Interest Agreements and GASB Statement No. 82, Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73.

GASB Statement No. 80 amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The implementation of GASB Statement No. 80 did not have an effect on the financial statements of the City.

GASB Statement No. 81 requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, it requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement also requires that a government recognize revenue when the resources become applicable to the reporting period. The implementation of GASB Statement No. 81 did not have an effect on the financial statements of the City.

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the City's 2017 financial statements; however, there was no effect on beginning net position/fund balance.

**NOTE 3: BUDGETARY BASIS OF ACCOUNTING**

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

The Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP) and Actual presented for the general fund is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are:

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

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
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4. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

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

**Net Change in Fund Balance**

	<u><b>General Fund</b></u>
GAAP Basis	\$ (2,841,544)
Adjustments:	
Net adjustment for revenue accruals	391,689
Advances in	769,533
Net adjustment for expenditure accruals	400,703
Advances out	207,769
Encumbrances	<u>(3,708,509)</u>
Budget basis	<u><u>\$ (4,780,359)</u></u>

**NOTE 4: DEPOSITS AND INVESTMENTS**

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

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

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

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

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

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*Notes to the Basic Financial Statements*  
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Interim monies held by the City may be deposited or invested in the following securities:

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

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

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

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

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
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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 \$532,583 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 \$3,486,298 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, 2017, the carrying amount of all City deposits was \$19,096,704 and the bank balance of all City deposits was \$19,943,112. Of the bank balance, \$11,736,956 was exposed to custodial risk as discussed below and \$8,206,156 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. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions. The City has no policy for custodial credit risk beyond the requirements of State statute.

**B. Investments**

As of December 31, 2017, the City had the following investments and maturities:

Investment	Measurement Value	Investment Maturity			% Total Investments	Standard & Poors
		< 1 Year	1-3 Years	4-5 Years		
Federal Home Loan Bank	\$ 1,985,400	\$ 996,190	\$ 989,210	\$ 0	8.5%	AA+
Federal Farm Credit Bank	4,443,855 *	0	4,443,855	0	18.9%	AA+
Federal Home Loan Mortgage Corporation	17,051,823 *	2,137,315	12,933,308	1,981,200	72.6%	AA+
	<u>\$ 23,481,078</u>	<u>\$ 3,133,505</u>	<u>\$ 18,366,373</u>	<u>\$ 1,981,200</u>	<u>100.0%</u>	

\* These bonds mature at various future dates, but are callable during the first quarter of 2018.

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, 2017. The City's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

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**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, 2017, Standard & Poors rated the City's investments in Federal Home Loan Bank, Federal National Mortgage Association and Federal Home Loan Mortgage Corporation bonds as AA+, as shown in the table above.

**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, 2017.

**NOTE 5: INCOME TAX**

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

**NOTE 6: PROPERTY TAXES**

Property taxes include amounts levied against all real and public property, and tangible personal property located in the City. Real property tax revenues received in 2017 represent the collection of 2016 taxes. For 2017, real property taxes were levied after October 1, 2016, on the assessed value as of January 1, 2016, the lien date. These taxes will be collected in and are intended to finance 2017 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, 2016, on the assessed values as of December 31, 2015, 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.

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

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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, 2017 was \$3.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2017 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
<b>Real Estate</b>	
Residential/Agricultural	\$ 216,600,940
Commercial/Industrial	123,022,060
Public Utilities	162,810
<b>Public Utility</b>	<u>30,906,140</u>
Total	<u><u>\$ 370,691,950</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, 2017, 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 2017 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable remains deferred inflows of resources.

**NOTE 7: FUND BALANCES**

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

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

	General Fund	Other Governmental Funds	Total
Nonspendable for:			
Unclaimed Monies	\$ 372,867	\$ 0	\$ 372,867
Prepays	159,990	5,542	165,532
Inventory	0	10,480	10,480
Advances to Other Funds	207,177	0	207,177
Total Nonspendable	740,034	16,022	756,056
Restricted for:			
Street Repair and Improvements	0	447,594	447,594
Law Enforcement Activities	0	409,843	409,843
Law Enforcement Equipment	0	4,696	4,696
Fire Vehicles	0	4,835	4,835
Community Development	0	79,152	79,152
DARE Program	0	19,387	19,387
Federal HOME Program Activities	0	580,854	580,854
Various Land Improvements	0	32,040	32,040
Various Building Improvements	0	274,359	274,359
Municipal Court Activities & Projects	0	1,747,093	1,747,093
Fire and EMS Projects	0	20,229	20,229
Transportation Capital Projects	0	88,990	88,990
Alcohol/Drug Treatment Education	0	421,186	421,186
Other Purposes	0	35,509	35,509
Total Restricted	0	4,165,767	4,165,767
Committed to:			
Sidewalk Projects	0	30,526	30,526
Recreation Activities and Improvement	0	55,624	55,624
Property and Maintenance Services	0	23,916	23,916
Traffic and Parking Services	0	394,918	394,918
Travel and Tourism Support	0	812,130	812,130
Total Committed	0	1,317,114	1,317,114
Assigned for:			
Debt Services	0	325,158	325,158
G-TV 2 Operations	0	4,492	4,492
Vehicle and Asset Repairs	34,766	0	34,766
Parks Improvements	3,456	0	3,456
Other Purposes	0	70,610	70,610
Encumbrances:			
General Government	692,551	0	692,551
Security of Persons and Property	66,813	0	66,813
Leisure Time Services	363	0	363
Community Development	33,870	0	33,870
Transportation	29,476	0	29,476
Capital Outlay	2,816,560	0	2,816,560
Subsequent Year Appropriations	4,128,330	0	4,128,330
Total Assigned	7,806,185	400,260	8,206,445
Unassigned (Deficit)	218,479	(168,643)	49,836
Total Fund Balance (Deficit)	\$ 8,764,698	\$ 5,730,520	\$ 14,495,218

**CITY OF LIMA**  
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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

**NOTE 8: RECEIVABLES**

Receivables at December 31, 2017 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:

	<u>Amount</u>
<b>Governmental Activities:</b>	
Real Estate Tax	\$ 1,264,178
Municipal Income Tax	3,444,096
Other Local Taxes	60,878
Total Taxes Receivable	<u><u>\$ 4,769,152</u></u>

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<b>Governmental Activities:</b>	
Homestead/Rollback	\$ 72,700
Local Government/State Income Tax	430,000
Motor Vehicle License Tax	124,500
Gasoline Excise Tax	497,000
Permissive Tax	140,000
COPS 2014UMWX0053	20,530
2015-DJ-BX-0131 JAG	1,665
2016-DJ-BX-0212 JAG	13,535
Law Enforcement Diversion Grant	468
HOME Chip Housing	19,580
Community Development Block Grant	258,781
Law Enforcement Training Assistance	32,552
Various Street Resurfacing	739,347
Other Purposes	5,011
Total Intergovernmental Receivable	<u><u>\$ 2,355,669</u></u>

A summary of utility accounts receivable is as follows:

	<u>Amount</u>
<b>Business-type Activities</b>	
Water	\$ 1,958,539
Sewer	1,215,086
Refuse	520,922
Storm Water	3,233,955
Total Accounts Receivable	<u><u>\$ 6,928,502</u></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 \$207,667 with uncollectible of \$63,715 at December 31, 2017. The notes are recorded net of an allowance for uncollectibles in the amount of \$143,952.



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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

**NOTE 9: CAPITAL ASSETS**

A summary of changes in capital assets during 2017 follows:

	Balance 12/31/2016	Additions	Reductions	Transfers	Balance 12/31/2017
<b>Governmental Activities</b>					
<i>Capital Assets, not being depreciated:</i>					
Land	\$ 7,075,089	\$ 650,468	\$ (8,500)	\$ 0	\$ 7,717,057
Construction in Progress	3,689,521	3,141,676	(2,250,844)	0	4,580,353
Total Capital Assets, not being depreciated	10,764,610	3,792,144	(2,259,344)	0	12,297,410
<i>Capital Assets, being depreciated:</i>					
Buildings	14,745,026	260,885	(156,266)	0	14,849,645
Improvements	2,623,754	650,571	0	0	3,274,325
Machinery and Equipment	6,760,934	1,187,152	(58,185)	(27,995)	7,861,906
Furniture and Fixtures	90,605	0	0	0	90,605
Vehicles	7,777,856	146,444	(215,909)	15,440	7,723,831
Infrastructure					
Roads	43,202,806	180,153	0	0	43,382,959
Sidewalks	4,633,905	447,492	0	0	5,081,397
Bridges	18,424,546	0	0	0	18,424,546
Signals and Traffic Lights	8,681,615	0	0	0	8,681,615
Curbs	5,846,369	51,681	0	(51,681)	5,846,369
Catch Basins	0	133,395	0	(133,395)	0
Rail Sidings	1,443,375	0	0	0	1,443,375
Pipe	0	14,443	0	(14,443)	0
Total Capital Assets, being depreciated	114,230,791	3,072,216	(430,360)	(212,074)	116,660,573
Less Accumulated Depreciation:					
Buildings	(7,783,572)	(295,922)	94,015	0	(7,985,479)
Improvements	(1,905,325)	(113,031)	0	0	(2,018,356)
Machinery and Equipment	(3,739,015)	(536,825)	56,518	27,995	(4,191,327)
Furniture and Fixtures	(49,032)	(4,118)	0	0	(53,150)
Vehicles	(6,771,141)	(426,507)	215,909	(15,440)	(6,997,179)
Infrastructure					
Roads	(31,552,047)	(1,870,539)	0	0	(33,422,586)
Sidewalks	(894,212)	(121,234)	0	0	(1,015,446)
Bridges	(2,786,705)	(339,875)	0	0	(3,126,580)
Signals and Traffic Lights	(5,250,281)	(451,939)	0	0	(5,702,220)
Curbs	(3,695,260)	(146,160)	0	0	(3,841,420)
Rail Sidings	(655,535)	(72,169)	0	0	(727,704)
Total Accumulated Depreciation	(65,082,125)	(4,378,319)	366,442	12,555	(69,081,447)
Total Capital Assets being depreciated, net	49,148,666	(1,306,103)	(63,918)	(199,519)	47,579,126
Governmental Activities					
Capital Assets, Net	<u>\$ 59,913,276</u>	<u>\$ 2,486,041</u>	<u>\$ (2,323,262)</u>	<u>\$ (199,519)</u>	<u>\$ 59,876,536</u>

**CITY OF LIMA**  
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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

	Balance 12/31/2016	Additions	Reductions	Transfers	Balance 12/31/2017
<b>Business-Type Activities</b>					
<i>Capital Assets, not being depreciated:</i>					
Land	\$ 5,254,044	\$ 544	\$ 0	\$ 0	\$ 5,254,588
Construction in Progress	34,217,373	5,512,005	(34,699,763)	0	5,029,615
Total Capital Assets, not being depreciated	39,471,417	5,512,549	(34,699,763)	0	10,284,203
<i>Capital Assets, being depreciated:</i>					
Improvements	19,301,395	214,231	0	0	19,515,626
Buildings	76,127,905	23,187,115	(1,891,158)	0	97,423,862
Machinery and Equipment	33,799,307	10,001,439	(1,378,466)	27,995	42,450,275
Furniture and Fixtures	42,830	9,000	0	0	51,830
Vehicles	6,039,117	0	0	(15,440)	6,023,677
Capitalized Interest	5,907,588	0	0	0	5,907,588
Intangible Assets	317,989	0	0	0	317,989
Infrastructure:					
Storm Water	9,209,001	562,112	0	185,076	9,956,189
Sewer	27,934,476	239,866	0	13,283	28,187,625
Water	25,813,003	28,800	0	1,160	25,842,963
Total Capital Assets, being depreciated	204,492,611	34,242,563	(3,269,624)	212,074	235,677,624
Less Accumulated Depreciation:					
Improvements	(5,876,192)	(945,691)	0	0	(6,821,883)
Buildings	(30,647,753)	(1,568,008)	1,327,934	0	(30,887,827)
Machinery and Equipment	(20,240,934)	(1,545,913)	1,295,079	(27,995)	(20,519,763)
Furniture and Fixtures	(23,718)	(2,312)	0	0	(26,030)
Vehicles	(4,726,738)	(347,223)	0	15,440	(5,058,521)
Capitalized Interest	(3,809,829)	(111,128)	0	0	(3,920,957)
Intangible Assets	(317,988)	0	0	0	(317,988)
Infrastructure:					
Storm Water	(710,516)	(222,522)	0	0	(933,038)
Sewer	(15,645,977)	(344,056)	0	0	(15,990,033)
Water	(12,815,312)	(314,156)	0	0	(13,129,468)
Total Accumulated Depreciation	(94,814,957)	(5,401,009)	2,623,013	(12,555)	(97,605,508)
Total Capital Assets being depreciated, net	109,677,654	28,841,554	(646,611)	199,519	138,072,116
Business-Type Activities					
Capital Assets, Net	<u>\$ 149,149,071</u>	<u>\$ 34,354,103</u>	<u>\$ (35,346,374)</u>	<u>\$ 199,519</u>	<u>\$ 148,356,319</u>

During the year, the City transferred capital assets totaling \$199,519 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.

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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
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Depreciation expense was charged to functions as follows:

	<u>Depreciation</u>
<i>Governmental Activities:</i>	
Security of Persons and Property	\$ 549,484
Leisure Time Activities	237,258
Community Environment	33,793
Transportation	3,293,142
General Government	264,642
	<u>\$ 4,378,319</u>
<i>Business-Type Activities:</i>	
Water Fund	\$ 2,617,198
Sewer Fund	2,396,655
Storm Water Fund	387,156
	<u>\$ 5,401,009</u>

**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 of \$936,856 as of December 31, 2017, is estimated based on past experience in payment of claims.

	<u>Beginning of Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2016	\$ 317,601	\$ 6,455,236	\$ 6,462,149	\$ 310,688
2017	310,688	7,464,345	6,838,177	936,856

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
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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 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. Effective November 1, 2016 (and through October 2017) the plan increased its retention to 50% of the premium and losses on the first \$250,000 casualty treaty and 30% 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 762 and 772 members as of December 31, 2016 and 2015, 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, 2016 and 2015 (latest information available):

	<b>2016</b>	<b>2015</b>
Assets	\$ 14,765,712	\$ 14,643,667
Liabilities	(9,531,506)	(9,112,030)
Members' Equity	\$ 5,234,206	\$ 5,531,637

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

**CITY OF LIMA**  
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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
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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 2017 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 \$1,545,296 as due within one year and \$1,275,185 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 \$462,425 due within one year and \$462,845 due in more than one year.

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

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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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**Allen County, Ohio**

*Notes to the Basic Financial Statements*  
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*(Continued)*

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>	<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>
Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b>	<b>Formula:</b>	<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	2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

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

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

When a benefit recipient has received benefits for 12 months, an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those who retired prior to January 7, 2013, the COLA will continue to be a 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 (CPI), capped at 3 percent.

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

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

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	State and Local
	<hr/>
<b>2017 Statutory Maximum Contribution Rates</b>	
Employer	14.00 %
Employee	10.00 %
<b>2017 Actual Contribution Rates</b>	
Employer:	
Pension	13.00 %
Post-Employment Health Care Benefits	1.00 %
Total Employer	<hr/> 14.00 % <hr/>
Employee	<hr/> 10.00 % <hr/>

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City's contractually required contribution was \$1,742,123 for 2017. Of this amount, \$75,664 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 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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*For the Year Ended December 31, 2017*  
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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 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-W) 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 - Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	<u>Police</u>	<u>Firefighters</u>
<b>2017 Statutory Maximum Contribution Rates</b>		
Employer	19.50 %	24.00 %
Employee	12.25 %	12.25 %
<b>2017 Actual Contribution Rates</b>		
Employer:		
Pension	19.00 %	23.50 %
Post-Employment Health Care Benefits	0.50 %	0.50 %
Total Employer	<u>19.50 %</u>	<u>24.00 %</u>
Employee	12.25 %	12.25 %

Employer contribution rates are expressed as a percentage of covered payroll. The City's contractually required contribution to OPF was \$2,143,265 for 2017. Of this amount, \$122,591 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2016, 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, 2016, and was determined by rolling forward the total pension liability as of January 1, 2016, to December 31, 2016. 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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*Notes to the Basic Financial Statements*  
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	OPERS	OPF	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	0.10287774%	0.48459400%	
Prior Measurement Period	0.10122800%	0.48535400%	
Change in Proportion	0.00164974%	-0.00076000%	
Proportionate Share of the Net			
Pension Liability	\$ 23,361,784	\$ 30,693,681	\$ 54,055,465
Pension Expense	\$ 5,049,975	\$ 3,800,473	\$ 8,850,448

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	OPF	Total
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ 3,479,109	\$ 3,017,164	\$ 6,496,273
Differences between Expected and			
Actual Experience	31,665	8,683	40,348
Changes of Assumptions	3,705,461	0	3,705,461
Changes in Proportionate Share	192,459	650,847	843,306
City Contributions Subsequent			
to the Measurement Date	1,742,123	2,143,265	3,885,388
Total Deferred Outflows of Resources	\$ 9,150,817	\$ 5,819,959	\$ 14,970,776
<b>Deferred Inflows of Resources</b>			
Differences between Expected and			
Actual Experience	\$ 139,038	\$ 70,670	\$ 209,708
Changes in Proportionate Share	20,982	34,337	55,319
Total Deferred Inflows of Resources	\$ 160,020	\$ 105,007	\$ 265,027

\$3,885,388 reported as deferred outflows of resources related to pension resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

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*Notes to the Basic Financial Statements*  
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*(Continued)*

Year Ending December 31:	OPERS	OPF	Total
2018	3,013,597	1,289,381	\$ 4,302,978
2019	3,094,608	1,289,379	4,383,987
2020	1,242,452	1,018,890	2,261,342
2021	(101,983)	(46,738)	(148,721)
2022	0	21,279	21,279
Thereafter	0	(504)	(504)
	<u>\$ 7,248,674</u>	<u>\$ 3,571,687</u>	<u>\$ 10,820,361</u>

***Actuarial Assumptions - OPERS***

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the Board's actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.0 percent down to 7.5 percent, for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, are presented below:

<b>Actuarial Information</b>	<b>Traditional Pension Plan</b>
Actuarial Cost Method	Individual Entry Age
Investment Rate of Return	7.50 percent
Wage Inflation	3.25 percent
Projected Salary Increases, including wage inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Cost-of-Living Adjustments	Pre-1/7/2013 Retirees: 3.00 percent Simple Post-1/7/2013 Retirees: 3.00 percent Simple through 2018, then 2.15 percent Simple

Mortality rates were based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality

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rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

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

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

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3 percent for 2016.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The following table displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return
		(Arithmetic)
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other Investments	18.00	4.92
Total	100.00 %	5.66 %

**Discount Rate** The discount rate used to measure the total pension liability was 7.50 percent, post-experience study results. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net

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position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

***Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*** The following table presents the City's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.50 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 (6.50 percent) or one-percentage-point higher (8.50 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
City's proportionate share of the net pension liability:	\$ 35,690,344	\$ 23,361,784	\$ 13,088,106

***Actuarial Assumptions – OPF***

OPF's total pension liability as of December 31, 2016 is based on the results of an actuarial valuation date of January 1, 2016, 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 retirement plan involve estimates of the value of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

Key methods and assumptions used in calculating the total pension liability in the latest actuarial valuation, prepared as of January 1, 2016, are presented below:

Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
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 plus productivity increase rate of 0.5 percent
Cost-of-Living Adjustments	3.00 percent simple; 2.60 percent simple for increases based on lesser of the increase in CPI and 3.00 percent

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

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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 OPF's 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, 2016, are summarized as follows:

Asset Class	Target Allocation	10 Year Expected Real Rate of Return**	30 Year Expected Real Rate of Return**
Domestic Equity	16.00 %	4.46 %	5.21 %
Non-US Equity	16.00	4.66	5.40
Core Fixed Income*	20.00	1.67	2.37
Global Inflation Protected Securities*	20.00	0.49	2.33
High Yield	15.00	3.33	4.48
Real Estate	12.00	4.71	5.65
Private Markets	8.00	7.31	7.99
Real Assets	5.00	6.87	6.87
Master Limited Partnerships	8.00	6.92	7.36
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 the relationship between asset classes and economic environments. From the notional portfolio perspective above, the total portfolio may be levered up to 1.20 times due to the application of leverage in certain fixed income asset classes.

**Discount Rate** The total pension liability was calculated using the discount rate of 8.25 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, OPF'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

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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:	\$ 40,880,368	\$ 30,693,681	\$ 22,060,356

***Changes between Measurement Date and Report Date*** In October 2017, the OPF Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of January 1, 2017. The most significant change is a reduction in the discount rate from 8.25 percent to 8 percent. Although the exact amount of these changes is not known, it has the potential to impact the City's net pension liability.

**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 plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

In order to qualify for health care coverage, age-and-service retirees under the traditional 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 Post-Employment Benefit (OPEB) as described in GASB Statement No. 45. See OPERS CAFR referenced below for additional information.

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

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

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Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund post-employment health care through 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 2017, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2017 was 4 percent.

Substantially all of the City's contributions allocated to fund post-employment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contributions for the years ended December 31, 2017, 2016, and 2015 were \$134,009, \$265,981, and \$260,238 respectively. For 2017, 96 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2016 and 2015.

***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 healthcare 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 health care coverage to eligible participants and to establish and amend benefits 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 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).



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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 to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.5 percent and 24.0 percent of covered payroll for police and fire employers, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.5 percent of covered payroll for police employer units and 24.0 percent of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

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

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. The portion of employer contributions allocated to health care was 0.5 percent of covered payroll from January 1, 2017 thru December 31, 2017. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h).

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

The City's contributions to OPF, which were allocated to fund post-employment health care benefits for the years ending December 31, 2017, 2016, and 2015 were \$50,575, \$49,624 and \$49,014, respectively. 95 percent has been contributed for police and 94 percent has been contributed for firefighters for 2017. The full amount has been contributed for 2016 and 2015.

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**NOTE 14: LONG-TERM OBLIGATIONS**

The changes in the City's long-term obligations during 2017 were as follows:

	Interest Rate %	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017	Due Within One Year
<b>Governmental Activities</b>						
<i>Unvoted General Obligation Bonds</i>						
2010 Lighting Improvement GO RZ Bonds	5.22	\$ 540,000	\$ 0	\$ 100,000	\$ 440,000	\$ 105,000
2011 Various Purpose	3.5	461,500	0	109,500	352,000	113,500
2012 Various Purpose	1.00-3.00	885,000	0	180,000	705,000	160,000
Unamortized Premium		14,468	1	4,202	10,267	3,401
<i>Total Unvoted General Obligation Bonds</i>		<u>1,900,968</u>	<u>1</u>	<u>393,702</u>	<u>1,507,267</u>	<u>381,901</u>
<i>Bond Anticipation Notes</i>						
LAN Room Project	1.25	1,168,674	993,674	1,169,460	992,888	67,175
Fire Truck	1.25	450,000	450,000	450,000	450,000	35,000
Ambulance	1.25	220,000	90,000	220,000	90,000	25,000
Fire Station Improvements	1.25	195,000	195,000	195,000	195,000	15,000
Police Department Vehicles	1.25	141,000	86,000	140,417	86,583	20,000
Hall of Justice Generator Project	1.25	347,000	347,000	347,000	347,000	25,000
Fire Department Vehicles	1.25	48,000	28,000	47,797	28,203	5,000
Police Dept Vehicles	1.25	85,000	50,000	85,000	50,000	10,000
Street Sweeper	1.25	125,000	125,000	125,000	125,000	10,000
Simmons Field Lighting	1.25	224,000	224,000	224,000	224,000	20,000
Fire Department Heavy-Duty SUV Rescue	1.25	110,000	65,000	110,000	65,000	15,000
<i>Total Bond Anticipation Notes</i>		<u>3,113,674</u>	<u>2,653,674</u>	<u>3,113,674</u>	<u>2,653,674</u>	<u>247,175</u>
<i>Other Long-Term Obligations</i>						
Compensated Absences		2,778,615	2,541,334	2,499,468	2,820,481	1,545,296
Capital Lease - Copier	9.704	5,545	0	850	4,695	1,210
Capital Lease - Mailing System	3.000	3,457	0	1,424	2,033	1,600
Judgment Payable		110,000	0	110,000	0	0
		<u>2,897,617</u>	<u>2,541,334</u>	<u>2,611,742</u>	<u>2,827,209</u>	<u>1,548,106</u>
Net Pension Liability:						
OPERS		9,937,603	3,378,614	0	13,316,217	0
OP&F		31,223,163	0	529,482	30,693,681	0
Total Net Pension Liability		<u>41,160,766</u>	<u>3,378,614</u>	<u>529,482</u>	<u>44,009,898</u>	<u>0</u>
Total Governmental Long Term Liabilities		<u>\$ 49,073,025</u>	<u>\$ 8,573,623</u>	<u>\$ 6,648,600</u>	<u>\$ 50,998,048</u>	<u>\$ 2,177,182</u>

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	Interest Rate %	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017	Due Within One Year
<b>Business-Type Activities</b>						
<i>General Obligation Bonds</i>						
2012 Sewer Refunding	1.00-3.00	\$ 2,415,000	\$ 0	\$ 280,000	\$ 2,135,000	\$ 290,000
Refunding Premium		39,654	0	4,597	35,057	4,762
2012 Sewer Improvement	1.00-3.50	1,540,000	0	55,000	1,485,000	60,000
Unamortized Discount		(8,749)	313	0	(8,436)	(341)
<i>Total General Obligation Bonds</i>		<u>3,985,905</u>	<u>313</u>	<u>339,597</u>	<u>3,646,621</u>	<u>354,421</u>
<i>Revenue Bonds</i>						
2009 Sewer Improvement Taxable BAB		9,300,000	0	505,000	8,795,000	530,000
2010 Sewer Improvement Tax-Exempt		7,185,000	0	530,000	6,655,000	550,000
Unamortized Discount		(40,914)	3,018	0	(37,896)	(3,132)
2014 Sewer Improvements Tax-Exempt		15,395,000	0	290,000	15,105,000	300,000
Unamortized Premium		714,005	0	13,450	700,555	13,914
2010 Water Improvement Tax-Exempt		4,610,000	0	415,000	4,195,000	430,000
Unamortized Discount		(23,042)	2,074	0	(20,968)	(2,149)
<i>Total Revenue Bonds</i>		<u>37,140,049</u>	<u>5,092</u>	<u>1,753,450</u>	<u>35,391,691</u>	<u>1,818,633</u>
<i>Bond Anticipation Notes</i>						
LAN Room Project - Water Fund Portion	1.25	290,663	205,663	290,663	205,663	13,914
LAN Room Project - Sewer Fund Portion	1.25	290,663	600,000	290,663	600,000	20,000
Westminster Water Line	1.25	600,000	205,663	600,000	205,663	13,914
<i>Total Bond Anticipation Notes</i>		<u>1,181,326</u>	<u>1,011,326</u>	<u>1,181,326</u>	<u>1,011,326</u>	<u>47,828</u>
<i>Other Long-Term Obligations</i>						
Bresler Termination Agreement	0	852,498	0	142,082	710,416	142,082
OWDA Loan - Reservoir	4.32	28,144,987	0	622,625	27,522,362	649,813
OWDA Loan - Carbon Filter Project	3.83	15,623,337	0	348,613	15,274,724	362,093
OWDA Loan - Wastewater Upgrades	3.75	2,348,400	0	435,444	1,912,956	451,926
OWDA Loan - Bresler Pump Station	3.49	1,667,890	0	126,779	1,541,111	131,243
OWDA Loan - Elevated Storage Tank	4.64	2,570,604	0	50,865	2,519,739	53,253
OWDA Loan - Softening Basin	3.17	553,387	0	42,776	510,611	44,143
OWDA Loan - Interceptor	3.09	2,386,635	0	18,412	2,368,223	58,819
OWDA Loan - WWTP Improvements	2.54	11,512,974	4,046,424	362,683	15,196,715	371,872
OWDA Loan - CSO Separation	2.69	2,580,969	366,000	77,453	2,869,516 *	79,550
OWDA Loan - Storm Water Project	3.25	206,961	0	11,887	195,074	12,277
OWDA Loan - Storm Water Project II	2.66	39,534	0	2,365	37,169	2,428
Compensated Absences		845,650	640,344	560,724	925,270	462,425
		<u>69,333,826</u>	<u>5,052,768</u>	<u>2,802,708</u>	<u>71,583,886</u>	<u>2,821,924</u>
Net Pension Liability:						
Water		3,607,054	1,065,303	0	4,672,357	0
Sewer		2,978,559	992,944	0	3,971,503	0
Refuse		122,416	111,202	0	233,618	0
Storm Water		888,334	279,755	0	1,168,089	0
Total Net Pension Liability		<u>7,596,363</u>	<u>2,449,204</u>	<u>0</u>	<u>10,045,567</u>	<u>0</u>
Total Business-Type Activities Long-Term Liabilities		<u>\$ 119,237,469</u>	<u>\$ 8,518,703</u>	<u>\$ 6,077,081</u>	<u>\$ 121,679,091</u>	<u>\$ 5,042,806</u>

\* The debt issue is 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, which is primarily the general fund, water fund or sewer fund.

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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. The balance of the defeased bonds as of December 31, 2017 was \$2,260,000.

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 \$184,010 towards these interfund assessments. See Note 16(A) for additional disclosure.

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

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**C. Judgment Payable**

The judgment payable represented an amount due to Allen County in settlement of a court case involving the jailing of City inmates at the County jail. The judgment was determined paid in a prior year from the General Fund and the liability removed during 2017.

**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 2017, \$1,405,000 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,

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

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\$224,000 in notes were issued for the Simmons Field lighting project, \$125,000 in notes were issued for a street sweeper, and \$769,000 in notes were issued for various fire and police vehicles. Of the total \$3,665,000 note issued, \$295,003 is included in Due Within One Year and \$3,369,997 is included in Due in More Than One Year as the note was refinanced in a March 2018 bond issue (see Note 23). The amortization schedule below reflects the new bond's repayment schedule.

**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, 2017 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, 2017 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, 2017 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.

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

In 2012 the City's water utility entered into a loan agreement with OWDA to fund softening basin improvements at the water treatment plant. The maximum available under this agreement is \$889,904. As of December 31, 2017 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, 2017 the City had requested total draws of \$2,527,785, and capitalized interest and fees of \$32,665. The City's sewer system revenue will be used for repayment of the loan.

In 2014 the City's sewer utility entered into a loan agreement with OWDA to fund construction on Wastewater Treatment Plant improvements. The maximum available under this agreement is \$16,001,737. As of December 31, 2017 the City had requested draws of \$15,495,581, 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, 2017 the City had drawn \$2,919,326 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 wastewater treatment plant improvements project is currently in repayment; however the repayment schedule has not been finalized with OWDA. A debt retirement schedule has been estimated by OWDA and is included below based upon the terms of the loan.

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
2018	\$ 378,500	\$ 51,565	\$ 247,175	\$ 112,644	\$ 625,675	\$ 164,209
2019	402,500	38,872	291,317	70,894	693,817	109,766
2020	301,000	25,450	316,317	65,067	617,317	90,517
2021	180,000	14,072	231,820	58,741	411,820	72,813
2022	70,000	6,118	165,355	52,946	235,355	59,064
2023-2027	70,000	19,529	908,846	190,746	978,846	210,275
2028-2032	95,000	8,805	222,737	80,892	317,737	89,697
2033-2037	0	0	270,107	32,951	270,107	32,951
Total	<u>\$ 1,497,000</u>	<u>\$ 164,411</u>	<u>\$ 2,653,674</u>	<u>\$ 664,881</u>	<u>\$ 4,150,674</u>	<u>\$ 829,292</u>

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(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
2018	\$ 142,082	\$ 0	\$ 350,000	\$ 91,038	\$ 2,217,417	\$ 2,462,032
2019	142,082	0	350,000	84,076	2,299,303	2,386,044
2020	142,082	0	355,000	67,086	2,384,312	2,307,172
2021	142,082	0	365,000	70,042	2,472,566	2,225,303
2022	142,088	0	380,000	59,092	2,039,856	2,144,218
2023-2027	0	0	980,000	189,034	11,388,036	9,579,158
2028-2032	0	0	385,000	114,500	12,305,518	7,489,997
2033-2037	0	0	455,000	48,650	14,738,528	5,103,852
2038-2042	0	0	0	0	16,849,507	2,216,444
2043 - 2046	0	0	0	0	3,253,157	222,329
Total	<u>\$ 710,416</u>	<u>\$ 0</u>	<u>\$ 3,620,000</u>	<u>\$ 723,518</u>	<u>\$ 69,948,200</u>	<u>\$ 36,136,549</u>

	Revenue Bonds (Gross)		Bond Anticipation Note		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 1,810,000	\$ 1,603,680	\$ 47,828	\$ 44,676	\$ 4,567,327	\$ 4,201,426
2019	1,875,000	1,534,704	53,696	32,586	4,720,081	4,037,410
2020	1,665,000	1,457,281	58,696	31,512	4,605,090	3,863,051
2021	1,720,000	1,383,363	38,186	30,338	4,737,834	3,709,046
2022	1,805,000	1,301,620	39,650	29,383	4,406,594	3,534,313
2023-2027	10,490,000	5,100,400	201,180	130,020	23,059,216	14,998,612
2028-2032	6,535,000	2,543,194	247,296	90,520	19,472,814	10,238,211
2033-2037	3,180,000	1,544,700	324,794	37,054	18,698,322	6,734,256
2038-2042	3,890,000	835,200	0	0	20,739,507	3,051,644
2043 - 2046	1,780,000	107,400	0	0	5,033,157	329,729
Total	<u>\$ 34,750,000</u>	<u>\$ 17,411,542</u>	<u>\$ 1,011,326</u>	<u>\$ 426,089</u>	<u>\$ 110,039,942</u>	<u>\$ 54,697,698</u>



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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

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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 2017 totaled \$1,424. As of December 31, 2017 the net book value of the asset is \$2,477.

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 2017 totaled \$850. As of December 31, 2017 the net book value of the asset is \$3,338.

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:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>
2018	\$ 4,490
2019	3,158
2020	<u>2,036</u>
Total Minimum Lease Payments	9,684
Less: Amount Representing Interest	<u>(2,955)</u>
Present Value of Minimum Lease Payments	<u><u>\$ 6,729</u></u>

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

**NOTE 16: INTERFUND TRANSACTIONS**

**A. Interfund Transactions**

Interfund transactions are used by the City to fund small special assessment projects. As of December 31, 2017, balance sheet receivable and payables resulted from interfund transactions for governmental manuscript debt. The general fund receivable and the COPS 2014UMWX0053 fund payable of \$20,530 resulted from applying generally accepted accounting principles.

As discussed in Note 14(B), 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 receivable and special assessment fund payable of \$99,200 resulted from the issuance of a manuscript note during 2017.

	Interfund Receivable	Interfund Payable	Due to Other Funds	Due from Other Funds
<b>Governmental Funds</b>				
General Fund	\$ 20,530	\$ 0	\$ 0	\$ 0
Other Governmental Funds				
COPS 2014UMWX0053	0	20,530	0	0
Special Assessment Debt Service Fund	99,200	0	0	207,550
Special Assessments Fund	0	99,200	207,550	0
Total Other Governmental Funds	99,200	119,730	207,550	207,550
Total Governmental Funds	<u>\$ 119,730</u>	<u>\$ 119,730</u>	<u>\$ 207,550</u>	<u>\$ 207,550</u>
<b>Total All Funds</b>	<u>\$ 119,730</u>	<u>\$ 119,730</u>	<u>\$ 207,550</u>	<u>\$ 207,550</u>

**B. Reconciliation of Interfund Transfers**

	Transfers-In	Transfers-Out
<b>Governmental Funds</b>		
General Fund	\$ 5,156	\$ 928,725
Other Governmental Funds		
2005-BJ-A02-6429 (PACE)	0	5,156
Special Assessment Fund	70,010	0
General Debt Service	928,725	0
Special Assessments Debt Service	0	70,010
Total Other Governmental Funds	998,735	75,166
<b>Total Governmental Funds</b>	<u>\$ 1,003,891</u>	<u>\$ 1,003,891</u>

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

The General Fund transferred \$928,725 to the General Debt Service Fund for repayment of debt obligations. The 2005-BJ-A02-6429 (PACE) Fund transferred \$5,156 to the General Fund to reimburse a transfer from the General Fund that had occurred in a prior year. The \$70,010 transfer between the Special Assessment Debt Service Fund and the Special Assessment Capital Project Fund is related to the interfund liability for the City's manuscript debt.

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

As of December 31, 2017, 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	\$ 207,177	\$ 0
Other Governmental Funds		
Weed/Property Cleanup Fund	0	67,738
JAG 2015-DJ-BX-0131	0	1,666
JAG 2016-DJ-BX-0212	0	13,535
Special Assessment Debt Service	0	89,026
Total Other Governmental Funds	0	171,965
<b>Total Governmental Funds</b>	<u>\$ 207,177</u>	<u>\$ 171,965</u>
<b>Internal Service Funds</b>		
Utilities Gasoline Fund	\$ 0	\$ 35,212
<b>Total Internal Service Funds</b>	<u>\$ 0</u>	<u>\$ 35,212</u>
<b>Totals</b>	<u>\$ 207,177</u>	<u>\$ 207,177</u>

**NOTE 17: DEFERRED INFLOWS OF RESOURCES**

Deferred inflows of resources at December 31, 2017 consisted of the following:

	Statement of Net Position	Balance Sheet
Property Taxes	\$ 966,631	\$ 1,264,178
Income Taxes	0	2,261,321
Grants	0	1,079,014
Special Assessments	10,113,779	10,113,779
Pension	184,258	0
<b>Totals</b>	<u>\$ 11,264,668</u>	<u>\$ 14,718,292</u>

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

**NOTE 18: COMMITMENTS**

**A. Contractual Commitments**

As of December 31, 2017, the City had contractual commitments for the following projects:

	Contractual Commitment	Expended	Remaining Balance
Utilities Customer Service Software Implementation	\$ 761,250	\$ 493,230	\$ 268,020
Wastewater Headworks Project	14,292,248	13,366,111	926,137
Combined Sewer Overflow Tank Project	1,419,000	0	1,419,000
Wastewater Segmented Block Rehab	113,680	0	113,680
Hall of Justice Addition and Renovation	1,958,224	184,271	1,773,953
CMOM Program Phase II	212,388	16,946	195,442
Smart Cities Initiative, Phase I	1,050,000	392,022	657,978
Painting of the Paul Street Water Tower	578,230	0	578,230
2017 Various Street Resurfacing	370,989	0	370,989
43 Town Square Housing Development	500,000	0	500,000
	<u>\$ 21,256,009</u>	<u>\$ 14,452,580</u>	<u>\$ 6,803,428</u>

**B. Encumbrance Commitments**

As of December 31, 2017, the City has the following significant outstanding encumbrances within governmental funds:

Fund	Amount
General Fund	\$ 3,708,508
Nonmajor Governmental Funds	
Street Repair Fund	233,159
CHIP Housing Improvement	965,572
CDBG Block Grant	324,981
Court Computerization	95,197
	<u>\$ 5,327,417</u>

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

*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*  
*(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, 2017.

**B. Litigation**

As of December 31, 2017, 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, 2017*  
*(Continued)*

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**NOTE 20: ACCOUNTABILITY AND COMPLIANCE**

Fund balances at December 31, 2017 included the following individual fund deficits:

	Deficit Fund Balance
<b>Governmental Funds</b>	
Nonmajor Governmental Funds:	
Law Enforcement Diversion Grant	\$ 144
Weed/Property Cleanup	74,776
Lima Stadium Park ALLE-002C	9,698
Special Assessment Debt Service	84,025
Total Nonmajor Governmental Funds:	<u>168,643</u>
Total Governmental Funds	<u>\$ 168,643</u>

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

**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, 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, 2017 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, 2017*  
*(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, Grants 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: SUBSEQUENT EVENTS**

In March 2018, the City issued \$8,825,000 Various Purpose Bonds, Series 2018. The bond issue repaid \$3,665,000 of the 2016 various purpose bond anticipation notes obtained 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, lighting projects at the City's Simmons Field and constructing the Westminster Water line. The remaining \$5,160,000 of the bond issue was used to purchase survey equipment for the Engineering Department, additional vehicles for the Police and Fire Departments, and construction and renovations on the City's Hall of Justice.

## 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 Four Years (1)*

	2017	2016	2015	2014
<b>Ohio Public Employees' Retirement System (OPERS)</b>				
City's Proportion of the Net Pension Liability	0.1028777%	0.1012280%	0.1004760%	0.1004760%
City's Proportionate Share of the Net Pension Liability	\$ 23,361,784	\$ 17,533,966	\$ 12,118,529	\$ 11,844,811
City's Covered Payroll	\$ 13,299,075	\$ 12,598,817	\$ 12,318,492	\$ 11,852,492
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	175.66%	139.17%	98.38%	99.94%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	81.08%	86.45%	86.36%
<b>Ohio Police and Fire Pension Fund (OPF)</b>				
City's Proportion of the Net Pension Liability	0.4845940%	0.4853540%	0.4659575%	0.4659575%
City's Proportionate Share of the Net Pension Liability	\$ 30,693,681	\$ 31,223,163	\$ 24,138,542	\$ 22,693,592
City's Covered Payroll	\$ 9,924,649	\$ 9,802,812	\$ 9,176,804	\$ 8,804,031
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	309.27%	318.51%	263.04%	257.76%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	68.36%	66.77%	72.20%	73.00%

(1) Information prior to 2014 is not available.

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

**Notes:**

**Ohio Public Employees' Retirement System (OPERS)**

*Changes of Benefit Terms:* None.

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

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

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
Contractually Required Contribution	\$ 1,742,123	\$ 1,595,889	\$ 1,511,858	\$ 1,478,219
Contributions in Relation to the Contractually Required Contribution	<u>(1,742,123)</u>	<u>(1,595,889)</u>	<u>(1,511,858)</u>	<u>(1,478,219)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
City's Covered Payroll	\$ 13,400,943	\$ 13,299,075	\$ 12,598,817	\$ 12,318,492
Contributions as a Percentage of Covered Payroll	13.00%	12.00%	12.00%	12.00%
<b><i>Ohio Police and Fire Pension Fund (OPF)</i></b>				
Contractually Required Contribution	\$ 2,143,265	\$ 2,101,202	\$ 2,082,146	\$ 1,950,002
Contributions in Relation to the Contractually Required Contribution	<u>(2,143,265)</u>	<u>(2,101,202)</u>	<u>(2,082,146)</u>	<u>(1,950,002)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
City's Covered Payroll	\$ 10,115,088	\$ 9,924,649	\$ 9,802,812	\$ 9,176,804
Contributions as a Percentage of Covered Payroll	21.19%	21.17%	21.24%	21.25%

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

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 1,540,824	n/a	n/a	n/a	n/a	n/a
<u>(1,540,824)</u>	n/a	n/a	n/a	n/a	n/a
<u>\$ 0</u>	n/a	n/a	n/a	n/a	n/a
\$ 11,852,492	n/a	n/a	n/a	n/a	n/a
13.00%	n/a	n/a	n/a	n/a	n/a
\$ 1,599,777	\$ 1,265,429	\$ 1,356,476	\$ 1,286,421	\$ 1,324,893	\$ 1,318,991
<u>(1,599,777)</u>	<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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 8,804,031	\$ 8,421,321	\$ 9,011,355	\$ 8,586,195	\$ 8,817,702	\$ 8,751,724
18.17%	15.03%	15.05%	14.98%	15.03%	15.07%

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



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

*Nonmajor Governmental Fund Descriptions*

**Nonmajor Special Revenue Funds**

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

***Indigent Alcohol Treatment***

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

***COPS 2013UMWX0144***

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

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

To account for state grant funds which facilitate an anti-heroin initiative in the City and the surrounding area.

***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.

***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.

***SFY2017 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.

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

### ***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.

### ***SFY2018 Specialized Dockets Payroll Subsidy***

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

### ***Law Enforcement Diversion Grant***

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

### ***Firefighter Exposure to Environmental Elements Grant***

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

### ***Traffic / Parking Control***

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

### ***ALCAP Operations***

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

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

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

### ***State Highway***

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

### ***Street Repair***

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

### ***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.



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

### ***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.

### ***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***

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.

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

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

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

### ***Land Utilization***

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

### ***ODOD-Brownfield***

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

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

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

### ***Fire Department FEMA Grant***

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

### ***1999 WS QX 0046 W & S CORE***

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

### ***Byrne 2000-DG-B01-7002***

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

### ***2000 WS QX 0179 W & S CORE***

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

### ***JAIGB 1999-JB-013-A049***

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

### ***2003 WS QX 0007 W & S***

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

### ***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.

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

### ***JAIGB 2003-JB-007-A049***

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

### ***Safe Streets***

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

### ***Pro-Active Crime Enforcement***

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

### ***GHSO Traffic Signage***

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

### ***Justice Assist 2005-DJ-BX-0059***

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

### ***PACE 2005-BJ-A02-6429***

To account for grant monies that supports Proactive Crime Elimination.

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

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

### ***JAG 2006-DJ-BX-0458***

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

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

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

### ***PACE 2006-JG-A02-6429***

To account for grant monies that supports Proactive Crime Elimination.

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

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

### ***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.

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

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

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

### ***EDA Award***

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

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

To account for grant monies to fund traffic signal improvements.

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

To account for grant 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.

### ***Priority 1 LFD Training***

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

### ***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*

*Capital Replacements*

*Insurance Repairs*

## **Nonmajor Capital Projects Funds**

Capital Projects Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by the proprietary or nonexpendable trust funds.

### ***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.

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

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

### ***Fire Vehicles***

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

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

### ***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.

### ***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.

### ***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.

### ***CMZ01 ALL-Kibby Street***

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

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

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

### ***ALL-Safe Routes to Schools, 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.

### ***ALL-Cable Road Sidewalks, PID 95496***

To account for federal monies for the project that includes construction of new 5-foot wide sidewalks and ADA ramps along a certain section of Cable Road.

### ***Cooperative Park Improvements Grant***

To account for local grant monies to be used to purchase certain playground equipment as part of a city-wide effort for parks improvements.

### **Nonmajor Debt Service Funds**

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term principal, interest and related costs.

#### ***General Debt Service***

To account for the general obligation bond principal and interest that is paid from governmental revenues of the City.

#### ***Special Assessment Debt Service***

To account for the special assessment bond principal and interest payments that are provided through the special assessment levies against certain properties in the City.

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

*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2017*

	<b>Nonmajor Special Revenue</b>	<b>Nonmajor Capital Projects</b>	<b>Nonmajor Debt Service</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 4,219,388	\$ 1,450,424	\$ 0	\$ 5,669,812
Receivables:				
Taxes	60,878	0	0	60,878
Intergovernmental	1,108,611	739,347	0	1,847,958
Special Assessments	9,431,349	0	673,079	10,104,428
Interfund	0	0	99,200	99,200
Accrued Interest	0	0	1,312	1,312
Materials and Supplies Inventory	10,480	0	0	10,480
Due From Other Funds	0	0	207,550	207,550
Notes Receivable	143,952	0	0	143,952
Prepaid Items	0	3,542	0	3,542
<b>Restricted assets:</b>				
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	22,097	22,097
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 14,974,658</u>	<u>\$ 2,193,313</u>	<u>\$ 1,003,238</u>	<u>\$ 18,171,209</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 167,943	\$ 11,430	\$ 0	\$ 179,373
Contracts Payable	186,560	750,657	0	937,217
Interfund Payable	20,530	99,200	0	119,730
Accrued Wages	52,158	0	0	52,158
Retainages Payable	0	9,699	0	9,699
Intergovernmental Payable	9,007	0	0	9,007
Due to Other Funds	0	207,550	0	207,550
Advances from Other Funds	82,939	0	89,026	171,965
<i>Total Liabilities</i>	<u>519,137</u>	<u>1,078,536</u>	<u>89,026</u>	<u>1,686,699</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenues, Grants and Special Assessments	10,080,911	0	673,079	10,753,990
<i>Total Deferred Inflows of Resources</i>	<u>10,080,911</u>	<u>0</u>	<u>673,079</u>	<u>10,753,990</u>
Total Liabilities & Deferred Inflows of Resources	<u>10,600,048</u>	<u>1,078,536</u>	<u>762,105</u>	<u>12,440,689</u>
<b>Fund Balances</b>				
Nonspendable	10,480	5,542	0	16,022
Restricted	3,077,360	1,088,407	0	4,165,767
Committed	1,286,588	30,526	0	1,317,114
Assigned	75,102	0	325,158	400,260
Unassigned	(74,920)	(9,698)	(84,025)	(168,643)
Total Fund Balances	<u>4,374,610</u>	<u>1,114,777</u>	<u>241,133</u>	<u>5,730,520</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 14,974,658</u>	<u>\$ 2,193,313</u>	<u>\$ 1,003,238</u>	<u>\$ 18,171,209</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, 2017*

	<b>Non-Major Special Revenue</b>	<b>Non-Major Capital Projects</b>	<b>Non-Major Debt Service</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>				
Other Local Taxes	\$ 242,313	\$ 0	\$ 0	\$ 242,313
Intergovernmental	3,286,974	2,567,743	11,831	5,866,548
Charges for Services	627,369	0	0	627,369
Fines and Forfeitures	753,871	286,085	0	1,039,956
Special Assessments	0	19,417	61,599	81,016
Contributions and Donations	336,937	0	0	336,937
Investment Income	11,287	64	11,137	22,488
Miscellaneous	41,616	20,762	0	62,378
Total Revenues	<u>5,300,367</u>	<u>2,894,071</u>	<u>84,567</u>	<u>8,279,005</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	717,290	0	0	717,290
Leisure Time Activities	25,795	0	0	25,795
Community Environment	1,798,927	0	0	1,798,927
Transportation	1,906,741	0	0	1,906,741
General Government	349,567	0	0	349,567
Capital Outlay	517,333	2,442,696	0	2,960,029
<b>Debt Service:</b>				
Principal Retirement	0	0	3,503,174	3,503,174
Interest and Fiscal Charges	0	6,044	141,356	147,400
Total Expenditures	<u>5,315,653</u>	<u>2,448,740</u>	<u>3,644,530</u>	<u>11,408,923</u>
Excess of Revenues Over (Under) Expenditures	<u>(15,286)</u>	<u>445,331</u>	<u>(3,559,963)</u>	<u>(3,129,918)</u>
<b>Other Financing Sources (Uses):</b>				
Premium on Bond Anticipation Notes Issued	0	0	24,546	24,546
Proceeds of Bond Anticipation Notes Issued	0	0	2,653,674	2,653,674
Proceeds from the Disposition of Capital Assets	23,156	0	0	23,156
Transfers-In	0	70,010	928,725	998,735
Transfers-Out	(5,156)	0	(70,010)	(75,166)
Total Other Financing Sources (Uses)	<u>18,000</u>	<u>70,010</u>	<u>3,536,935</u>	<u>3,624,945</u>
Net Change in Fund Balance	2,714	515,341	(23,028)	495,027
Fund Balance Beginning of Year	<u>4,371,896</u>	<u>599,436</u>	<u>264,161</u>	<u>5,235,493</u>
Fund Balance End of Year	<u>\$ 4,374,610</u>	<u>\$ 1,114,777</u>	<u>\$ 241,133</u>	<u>\$ 5,730,520</u>

**CITY OF LIMA**  
**Allen County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2017*

	<b>Indigent Alcohol Treatment</b>	<b>COPS 2014UMWX0 053</b>	<b>Municipal Probation Services</b>	<b>JAG 2015-DJ- BX-0131</b>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 408,037	\$ 0	\$ 112,363	\$ 1
Receivables:				
Taxes	0	0	0	0
Intergovernmental	0	20,530	0	1,665
Special Assessments	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Notes Receivable	0	0	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 408,037</u>	<u>\$ 20,530</u>	<u>\$ 112,363</u>	<u>\$ 1,666</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	20,530	0	0
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
Advances from Other Funds	0	0	0	1,666
<i>Total Liabilities</i>	<u>0</u>	<u>20,530</u>	<u>0</u>	<u>1,666</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue, Grants and Special Assessments	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities & Deferred Inflows of Resources	<u>0</u>	<u>20,530</u>	<u>0</u>	<u>1,666</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	408,037	0	112,363	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>408,037</u>	<u>0</u>	<u>112,363</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 408,037</u>	<u>\$ 20,530</u>	<u>\$ 112,363</u>	<u>\$ 1,666</u>

<b>Drug Enforcement / Education</b>	<b>JAG 2016-DJ- BX-0212</b>	<b>SFY2018 Specialized Dockets Payroll Subsidy</b>	<b>Law Enforcement Diversion Grant</b>	<b>Firefighter Exposure to Environmental Elements</b>	<b>Traffic / Parking Control</b>	<b>ALCAP Operations</b>
\$ 2,460	\$ 0	\$ 30,000	\$ 0	\$ 8,125	\$ 395,447	\$ 4,492
0	0	0	0	0	0	0
0	13,535	0	468	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>\$ 2,460</u>	<u>\$ 13,535</u>	<u>\$ 30,000</u>	<u>\$ 468</u>	<u>\$ 8,125</u>	<u>\$ 395,447</u>	<u>\$ 4,492</u>
\$ 0	\$ 0	\$ 0	\$ 144	\$ 0	\$ 529	\$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	468	0	0	0
0	0	0	0	0	0	0
0	13,535	0	0	0	0	0
<u>0</u>	<u>13,535</u>	<u>0</u>	<u>612</u>	<u>0</u>	<u>529</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>13,535</u>	<u>0</u>	<u>612</u>	<u>0</u>	<u>529</u>	<u>0</u>
0	0	0	0	0	0	0
2,460	0	30,000	0	8,125	0	0
0	0	0	0	0	394,918	0
0	0	0	0	0	0	4,492
0	0	0	(144)	0	0	0
<u>2,460</u>	<u>0</u>	<u>30,000</u>	<u>(144)</u>	<u>8,125</u>	<u>394,918</u>	<u>4,492</u>
<u>\$ 2,460</u>	<u>\$ 13,535</u>	<u>\$ 30,000</u>	<u>\$ 468</u>	<u>\$ 8,125</u>	<u>\$ 395,447</u>	<u>\$ 4,492</u>

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2017*  
*(continued)*

	<b>Weed / Property Cleanup</b>	<b>State Highway</b>	<b>Street Repair</b>	<b>2011 Ash Borer Grant</b>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 237,369	\$ 272,353	\$ 79
Receivables:				
Taxes	0	0	0	0
Intergovernmental	0	46,500	715,000	0
Special Assessments	6,763,141	0	0	0
Materials and Supplies Inventory	0	0	10,480	0
Notes Receivable	0	0	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 6,763,141</u>	<u>\$ 283,869</u>	<u>\$ 997,833</u>	<u>\$ 79</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 7,038	\$ 0	\$ 136,874	\$ 0
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Wages	0	0	32,218	0
Intergovernmental Payable	0	0	5,669	0
Advances from Other Funds	67,738	0	0	0
<i>Total Liabilities</i>	<u>74,776</u>	<u>0</u>	<u>174,761</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue, Grants and Special Assessments	6,763,141	39,710	609,852	0
<i>Total Deferred Inflows of Resources</i>	<u>6,763,141</u>	<u>39,710</u>	<u>609,852</u>	<u>0</u>
Total Liabilities & Deferred Inflows of Resources	<u>6,837,917</u>	<u>39,710</u>	<u>784,613</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	0	0	10,480	0
Restricted	0	244,159	202,740	79
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	(74,776)	0	0	0
Total Fund Balances	<u>(74,776)</u>	<u>244,159</u>	<u>213,220</u>	<u>79</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 6,763,141</u>	<u>\$ 283,869</u>	<u>\$ 997,833</u>	<u>\$ 79</u>

<b>Recreational Activity</b>	<b>Moving Ohio Forward Demo Program</b>	<b>LLEBG 2003- LB-BX-17</b>	<b>Law Enforcement Trust</b>	<b>COPS Asset Forfeiture</b>	<b>DARE Education Program</b>	<b>CHIP Housing Improvement</b>
\$ 55,624	\$ 20,344	\$ 172	\$ 13,287	\$ 129,081	\$ 19,387	\$ 303,476
0	0	0	0	0	0	0
0	0	0	0	0	0	19,580
0	266,212	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	129,320
<u>\$ 55,624</u>	<u>\$ 286,556</u>	<u>\$ 172</u>	<u>\$ 13,287</u>	<u>\$ 129,081</u>	<u>\$ 19,387</u>	<u>\$ 452,376</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,245
0	0	0	0	0	0	0
0	0	0	0	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>1,245</u>
0	266,212	0	0	0	0	0
<u>0</u>	<u>266,212</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	266,212	0	0	0	0	1,245
0	0	0	0	0	0	0
0	20,344	172	13,287	129,081	19,387	451,131
55,624	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>55,624</u>	<u>20,344</u>	<u>172</u>	<u>13,287</u>	<u>129,081</u>	<u>19,387</u>	<u>451,131</u>
<u>\$ 55,624</u>	<u>\$ 286,556</u>	<u>\$ 172</u>	<u>\$ 13,287</u>	<u>\$ 129,081</u>	<u>\$ 19,387</u>	<u>\$ 452,376</u>

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2017*  
*(continued)*

	<b>Rehab Property Sales</b>	<b>CDBG Federal Block Grant</b>	<b>Land Utilization</b>	<b>Hotel/Motel Tax</b>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 133,542	\$ 1,413	\$ 23,916	\$ 751,252
Receivables:				
Taxes	0	0	0	60,878
Intergovernmental	0	258,781	0	0
Special Assessments	0	1,132,005	0	0
Materials and Supplies Inventory	0	0	0	0
Notes Receivable	0	14,632	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 133,542</u>	<u>\$ 1,406,831</u>	<u>\$ 23,916</u>	<u>\$ 812,130</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 3,253	\$ 17,135	\$ 0	\$ 0
Contracts Payable	0	186,560	0	0
Interfund Payable	0	0	0	0
Accrued Wages	482	11,548	0	0
Intergovernmental Payable	84	2,022	0	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>3,819</u>	<u>217,265</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue, Grants and Special Assessments	0	1,132,005	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>1,132,005</u>	<u>0</u>	<u>0</u>
Total Liabilities & Deferred Inflows of Resources	<u>3,819</u>	<u>1,349,270</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	129,723	57,561	0	0
Committed	0	0	23,916	812,130
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>129,723</u>	<u>57,561</u>	<u>23,916</u>	<u>812,130</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 133,542</u>	<u>\$ 1,406,831</u>	<u>\$ 23,916</u>	<u>\$ 812,130</u>

<u>2003 WS QX 0007 W&amp;S</u>	<u>Safe Streets</u>	<u>Justice Assist 2005-DJ-BX- 0059</u>	<u>Courts Special Projects</u>	<u>JAG 2006-DJ- BX-0458</u>	<u>ALLE-015 Natureworks / Robb</u>	<u>PACE 2006- JG-A02-6429</u>
\$ 11,663	\$ 647	\$ 2,924	\$ 1,085,264	\$ 554	\$ 906	\$ 34
0	0	0	0	0	0	0
0	0	0	0	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>\$ 647</u>	<u>\$ 2,924</u>	<u>\$ 1,085,264</u>	<u>\$ 554</u>	<u>\$ 906</u>	<u>\$ 34</u>
\$ 0	\$ 0	\$ 0	\$ 1,725	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	7,442	0	0	0
0	0	0	1,232	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>10,399</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>10,399</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
11,663	647	2,924	1,074,865	554	906	34
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>647</u>	<u>2,924</u>	<u>1,074,865</u>	<u>554</u>	<u>906</u>	<u>34</u>
<u>\$ 11,663</u>	<u>\$ 647</u>	<u>\$ 2,924</u>	<u>\$ 1,085,264</u>	<u>\$ 554</u>	<u>\$ 906</u>	<u>\$ 34</u>

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2017*  
*(continued)*

	<b>Law Enforcement Training Assistance</b>	<b>JAG 2007-DJ- BX-033</b>	<b>Anti-Gang 2007-PS-AGI- 314</b>	<b>Indigent Interlock / Alcohol</b>
<b>Assets &amp; Deferred Outflows of Resources</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 39,915	\$ 3,294	\$ 8,347	\$ 10,689
Receivables:				
Taxes	0	0	0	0
Intergovernmental	32,552	0	0	0
Special Assessments	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Notes Receivable	0	0	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 72,467</u>	<u>\$ 3,294</u>	<u>\$ 8,347</u>	<u>\$ 10,689</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>				
Unavailable Revenue, Grants and Special Assessments	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities & Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	72,467	3,294	8,347	10,689
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>72,467</u>	<u>3,294</u>	<u>8,347</u>	<u>10,689</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 72,467</u>	<u>\$ 3,294</u>	<u>\$ 8,347</u>	<u>\$ 10,689</u>



<u>EDA Award</u>	<u>Fire Reporting Grant</u>	<u>NS Program</u>	<u>JAG 2009-SB- B9-0323</u>	<u>Federal Asset Forfeiture</u>	<u>Special Gifts / Memorials</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 1,247	\$ 1,358	\$ 27,721	\$ 68	\$ 31,927	\$ 70,610	\$ 4,219,388
0	0	0	0	0	0	60,878
0	0	0	0	0	0	1,108,611
0	0	1,269,991	0	0	0	9,431,349
0	0	0	0	0	0	10,480
0	0	0	0	0	0	143,952
<u>\$ 1,247</u>	<u>\$ 1,358</u>	<u>\$ 1,297,712</u>	<u>\$ 68</u>	<u>\$ 31,927</u>	<u>\$ 70,610</u>	<u>\$ 14,974,658</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 167,943
0	0	0	0	0	0	186,560
0	0	0	0	0	0	20,530
0	0	0	0	0	0	52,158
0	0	0	0	0	0	9,007
0	0	0	0	0	0	82,939
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>519,137</u>
0	0	1,269,991	0	0	0	10,080,911
<u>0</u>	<u>0</u>	<u>1,269,991</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,080,911</u>
0	0	1,269,991	0	0	0	10,600,048
0	0	0	0	0	0	10,480
1,247	1,358	27,721	68	31,927	0	3,077,360
0	0	0	0	0	0	1,286,588
0	0	0	0	0	70,610	75,102
0	0	0	0	0	0	(74,920)
<u>1,247</u>	<u>1,358</u>	<u>27,721</u>	<u>68</u>	<u>31,927</u>	<u>70,610</u>	<u>4,374,610</u>
<u>\$ 1,247</u>	<u>\$ 1,358</u>	<u>\$ 1,297,712</u>	<u>\$ 68</u>	<u>\$ 31,927</u>	<u>\$ 70,610</u>	<u>\$ 14,974,658</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, 2017*

	<b>Indigent Alcohol Treatment</b>	<b>COPS 2013UMWX 0144</b>	<b>COPS 2014UMWX00 53</b>	<b>Municipal Probation Services</b>
<b>Revenues:</b>				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	2,705	105,382	0
Charges for Services	0	0	0	0
Fines and Forfeitures	88,656	0	0	54,244
Contributions and Donations	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	0	0	0	4,000
Total Revenues	<u>88,656</u>	<u>2,705</u>	<u>105,382</u>	<u>58,244</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	28,478	2,705	105,382	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>28,478</u>	<u>2,705</u>	<u>105,382</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>60,178</u>	<u>0</u>	<u>0</u>	<u>58,244</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Disposition of Capital Assets	0	0	0	0
Transfers-Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	60,178	0	0	58,244
Fund Balance Beginning of Year	<u>347,859</u>	<u>0</u>	<u>0</u>	<u>54,119</u>
Fund Balance End of Year	<u>\$ 408,037</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 112,363</u>

<b>JAG 2015-DJ- BX-0131</b>	<b>Drug Enforcement / Education</b>	<b>SFY2017 Specialized Dockets Payroll Subsidy</b>	<b>JAG 2016-DJ- BX-0212</b>	<b>STEP 2017-2- 00-00-00505- 00</b>	<b>IDEP 2017-2- 00-00-00364- 00</b>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
7,267	8	0	13,535	15,326	19,882
0	0	0	0	0	0
0	4,712	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	3	0	0	0	0
<u>7,267</u>	<u>4,723</u>	<u>0</u>	<u>13,535</u>	<u>15,326</u>	<u>19,882</u>
7,267	28,703	0	13,535	15,326	19,882
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	26,333	0	0	0
0	0	0	0	0	0
<u>7,267</u>	<u>28,703</u>	<u>26,333</u>	<u>13,535</u>	<u>15,326</u>	<u>19,882</u>
<u>0</u>	<u>(23,980)</u>	<u>(26,333)</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	(23,980)	(26,333)	0	0	0
0	26,440	26,333	0	0	0
<u>\$ 0</u>	<u>\$ 2,460</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

(continued)

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

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2017*  
*(continued)*

	<b>SFY2018 Specialized Dockets Payroll Subsidy</b>	<b>Law Enforcement Diversion Grant</b>	<b>Firefighter Exposure to Environmental Elements</b>	<b>Traffic / Parking Control</b>
<b>Revenues:</b>				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	30,000	1,114	8,125	244
Charges for Services	0	0	0	39,865
Fines and Forfeitures	0	0	0	24,802
Contributions and Donations	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	0	0	0	2
Total Revenues	<u>30,000</u>	<u>1,114</u>	<u>8,125</u>	<u>64,913</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	0	1,258	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Transportation	0	0	0	43,483
General Government	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>1,258</u>	<u>0</u>	<u>43,483</u>
Excess of Revenues Over (Under) Expenditures	<u>30,000</u>	<u>(144)</u>	<u>8,125</u>	<u>21,430</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Disposition of Capital Assets	0	0	0	0
Transfers-Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	30,000	(144)	8,125	21,430
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>373,488</u>
Fund Balance End of Year	<u>\$ 30,000</u>	<u>\$ (144)</u>	<u>\$ 8,125</u>	<u>\$ 394,918</u>

<b>ALCAP Operations</b>	<b>Weed / Property Cleanup</b>	<b>State Highway</b>	<b>Street Repair</b>	<b>2011 Ash Borer Grant</b>	<b>Recreational Activity</b>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	97,155	1,581,518	0	0
0	315,720	0	229,486	0	27,567
0	0	0	0	0	0
0	0	0	0	0	2,300
0	0	1,572	2,846	0	0
0	0	0	20,673	0	15
<u>0</u>	<u>315,720</u>	<u>98,727</u>	<u>1,834,523</u>	<u>0</u>	<u>29,882</u>
0	0	0	0	0	0
0	0	0	0	0	23,845
0	296,822	0	0	0	0
0	0	74,952	1,787,072	0	0
341	0	0	0	0	0
0	0	0	56,337	0	0
<u>341</u>	<u>296,822</u>	<u>74,952</u>	<u>1,843,409</u>	<u>0</u>	<u>23,845</u>
<u>(341)</u>	<u>18,898</u>	<u>23,775</u>	<u>(8,886)</u>	<u>0</u>	<u>6,037</u>
0	0	0	2,060	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,060</u>	<u>0</u>	<u>0</u>
(341)	18,898	23,775	(6,826)	0	6,037
<u>4,833</u>	<u>(93,674)</u>	<u>220,384</u>	<u>220,046</u>	<u>79</u>	<u>49,587</u>
<u>\$ 4,492</u>	<u>\$ (74,776)</u>	<u>\$ 244,159</u>	<u>\$ 213,220</u>	<u>\$ 79</u>	<u>\$ 55,624</u>

(continued)

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

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2017*  
*(continued)*

	<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>Revenues:</b>				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	24,868	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	6,072
Contributions and Donations	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	<u>24,868</u>	<u>0</u>	<u>0</u>	<u>6,072</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	0	1	0	2,867
Leisure Time Activities	0	0	0	0
Community Environment	38,140	0	0	0
Transportation	0	0	0	0
General Government	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>38,140</u>	<u>1</u>	<u>0</u>	<u>2,867</u>
Excess of Revenues Over (Under) Expenditures	<u>(13,272)</u>	<u>(1)</u>	<u>0</u>	<u>3,205</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Disposition of Capital Assets	0	0	0	0
Transfers-Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(13,272)	(1)	0	3,205
Fund Balance Beginning of Year	<u>33,616</u>	<u>1</u>	<u>172</u>	<u>10,082</u>
Fund Balance End of Year	<u>\$ 20,344</u>	<u>\$ 0</u>	<u>\$ 172</u>	<u>\$ 13,287</u>

<b>COPS Asset Forfeiture</b>	<b>DARE Program</b>	<b>Fire EMS A72</b>	<b>LLEBG 2000- LB-BX-2537</b>	<b>LLEBG 2001- LB-BX-1395</b>	<b>LLEBG 2002- LB-BX-0948</b>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	17,399	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
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>17,399</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	114,143	2,500	0	11,372	8,505
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	21,363	0	0
<u>0</u>	<u>114,143</u>	<u>2,500</u>	<u>21,363</u>	<u>11,372</u>	<u>8,505</u>
<u>0</u>	<u>(96,744)</u>	<u>(2,500)</u>	<u>(21,363)</u>	<u>(11,372)</u>	<u>(8,505)</u>
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	(96,744)	(2,500)	(21,363)	(11,372)	(8,505)
<u>129,081</u>	<u>116,131</u>	<u>2,500</u>	<u>21,363</u>	<u>11,372</u>	<u>8,505</u>
<u>\$ 129,081</u>	<u>\$ 19,387</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

(continued)

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

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2017*  
*(continued)*

	<b>PACE 2002- DG-B02-7341</b>	<b>CHIP Housing Improvement</b>	<b>Rehab Properties Sales</b>	<b>CDBG Federal Block Grant</b>
<b>Revenues:</b>				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	228,593	62,546	1,025,629
Charges for Services	0	0	0	14,545
Fines and Forfeitures	0	0	0	0
Contributions and Donations	0	0	0	0
Investment Income	0	6,778	0	91
Miscellaneous	0	750	0	4,527
Total Revenues	<u>0</u>	<u>236,121</u>	<u>62,546</u>	<u>1,044,792</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	886	0	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	291,824	70,475	1,086,498
Transportation	0	0	0	0
General Government	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>886</u>	<u>291,824</u>	<u>70,475</u>	<u>1,086,498</u>
Excess of Revenues Over (Under) Expenditures	<u>(886)</u>	<u>(55,703)</u>	<u>(7,929)</u>	<u>(41,706)</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Disposition of Capital Assets	0	18,952	2,144	0
Transfers-Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>18,952</u>	<u>2,144</u>	<u>0</u>
Net Change in Fund Balance	(886)	(36,751)	(5,785)	(41,706)
Fund Balance Beginning of Year	<u>886</u>	<u>487,882</u>	<u>135,508</u>	<u>99,267</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 451,131</u>	<u>\$ 129,723</u>	<u>\$ 57,561</u>



<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>	<b>Byrne 2000- DG-B01-7002</b>
\$ 0	\$ 0	\$ 242,313	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
6,584	0	0	0	0	0
<u>6,584</u>	<u>0</u>	<u>242,313</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	34,944	108,309	4,450
0	0	0	0	0	0
13,978	1,170	0	0	0	0
0	0	0	0	0	0
0	0	161,473	0	0	0
0	0	0	0	0	0
<u>13,978</u>	<u>1,170</u>	<u>161,473</u>	<u>34,944</u>	<u>108,309</u>	<u>4,450</u>
<u>(7,394)</u>	<u>(1,170)</u>	<u>80,840</u>	<u>(34,944)</u>	<u>(108,309)</u>	<u>(4,450)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
(7,394)	(1,170)	80,840	(34,944)	(108,309)	(4,450)
<u>31,310</u>	<u>1,170</u>	<u>731,290</u>	<u>34,944</u>	<u>108,309</u>	<u>4,450</u>
<u>\$ 23,916</u>	<u>\$ 0</u>	<u>\$ 812,130</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

(continued)

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

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2017*  
*(continued)*

	<b>2000 WS QX 0179 W&amp;S CORE</b>	<b>JAIGB 1999- JB-013-A049</b>	<b>2003 WS QX 0007 W&amp;S</b>	<b>Court Watch</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	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	67,190	29,719	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	10,467
Capital Outlay	0	0	0	0
Total Expenditures	<u>67,190</u>	<u>29,719</u>	<u>0</u>	<u>10,467</u>
Excess of Revenues Over (Under) Expenditures	<u>(67,190)</u>	<u>(29,719)</u>	<u>0</u>	<u>(10,467)</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Disposition of Capital Assets	0	0	0	0
Transfers-Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(67,190)	(29,719)	0	(10,467)
Fund Balance Beginning of Year	<u>67,190</u>	<u>29,719</u>	<u>11,663</u>	<u>10,467</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,663</u>	<u>\$ 0</u>

<b>JAIGB 2003- JB-007-A049</b>	<b>Safe Streets</b>	<b>Pro-Active Crime Enforcement</b>	<b>GHSO Traffic Signage</b>	<b>Justice Assist 2005-DJ-BX- 0059</b>	<b>PACE 2005- BJ-A02-6429</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	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
18,210	0	2,017	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	750	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
18,210	0	2,017	750	0	0
(18,210)	0	(2,017)	(750)	0	0
0	0	0	0	0	0
0	0	0	0	0	(5,156)
0	0	0	0	0	(5,156)
(18,210)	0	(2,017)	(750)	0	(5,156)
18,210	647	2,017	750	2,924	5,156
\$ 0	\$ 647	\$ 0	\$ 0	\$ 2,924	\$ 0

(continued)

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

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2017*  
*(continued)*

	<b>Courts Special Projects</b>	<b>JAG 2006-DJ- BX-0458</b>	<b>ALLE-015 Natureworks / Robb</b>	<b>PACE 2006- JG-A02-6429</b>
<b>Revenues:</b>				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	1,343	0	0	0
Charges for Services	0	0	0	0
Fines and Forfeitures	543,061	0	0	0
Contributions and Donations	0	0	0	0
Investment Income	0	0	0	0
Miscellaneous	5,049	0	0	0
Total Revenues	<u>549,453</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	150,953	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>150,953</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>398,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Disposition of Capital Assets	0	0	0	0
Transfers-Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	398,500	0	0	0
Fund Balance Beginning of Year	<u>676,365</u>	<u>554</u>	<u>906</u>	<u>34</u>
Fund Balance End of Year	<u>\$ 1,074,865</u>	<u>\$ 554</u>	<u>\$ 906</u>	<u>\$ 34</u>

<b>Law Enforcement Training Assistance</b>	<b>JAG 2007-DJ- BX-033</b>	<b>Anti-Gang 2007-PS-AGI- 314</b>	<b>Indigent Interlock / Alcohol</b>	<b>EDA Award</b>	<b>ALL-Lima Traffic</b>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
32,552	0	0	0	0	484
0	0	0	0	0	0
0	0	0	32,324	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
32,552	0	0	32,324	0	484
5,250	0	0	54,390	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	484
0	0	0	0	0	0
0	0	0	0	0	0
5,250	0	0	54,390	0	484
27,302	0	0	(22,066)	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
27,302	0	0	(22,066)	0	0
45,165	3,294	8,347	32,755	1,247	0
\$ 72,467	\$ 3,294	\$ 8,347	\$ 10,689	\$ 1,247	\$ 0

(continued)

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

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2017*  
*(continued)*

	<b>Fire Reporting Grant</b>	<b>NS Program</b>	<b>JAG 2009-SB- B9-0323</b>	<b>Priority 1 LFD Training</b>
<b>Revenues:</b>				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0	0
Charges for Services	0	186	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>186</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Security of Persons and Property	0	0	0	690
Leisure Time Activities	0	0	0	0
Community Environment	0	20	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>20</u>	<u>0</u>	<u>690</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>166</u>	<u>0</u>	<u>(690)</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Disposition of Capital Assets	0	0	0	0
Transfers-Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	166	0	(690)
Fund Balance Beginning of Year	<u>1,358</u>	<u>27,555</u>	<u>68</u>	<u>690</u>
Fund Balance End of Year	<u>\$ 1,358</u>	<u>\$ 27,721</u>	<u>\$ 68</u>	<u>\$ 0</u>

<b>Federal Asset Forfeiture</b>	<b>JAG 2014-DJ- BX-1084</b>	<b>Special Gifts / Memorials</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ 0	\$ 0	\$ 0	\$ 242,313
0	11,299	0	3,286,974
0	0	0	627,369
0	0	0	753,871
0	0	334,637	336,937
0	0	0	11,287
0	0	13	41,616
<u>0</u>	<u>11,299</u>	<u>334,650</u>	<u>5,300,367</u>
16,238	10,438	2,635	717,290
0	0	1,950	25,795
0	0	0	1,798,927
0	0	0	1,906,741
0	0	0	349,567
0	0	439,633	517,333
<u>16,238</u>	<u>10,438</u>	<u>444,218</u>	<u>5,315,653</u>
<u>(16,238)</u>	<u>861</u>	<u>(109,568)</u>	<u>(15,286)</u>
0	0	0	23,156
0	0	0	(5,156)
<u>0</u>	<u>0</u>	<u>0</u>	<u>18,000</u>
(16,238)	861	(109,568)	2,714
<u>48,165</u>	<u>(861)</u>	<u>180,178</u>	<u>4,371,896</u>
<u>\$ 31,927</u>	<u>\$ 0</u>	<u>\$ 70,610</u>	<u>\$ 4,374,610</u>

**CITY OF LIMA**  
**Allen County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2017*

	<b>Central Point Buttonbush</b>	<b>Legal Research / Computer Fund</b>	<b>Court Computerization</b>
<b>Assets &amp; Deferred Outflows of Resources</b>			
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 3,334	\$ 91,378	\$ 575,235
Receivables:			
Intergovernmental	0	0	0
Prepaid Items	0	921	2,621
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 3,334</u>	<u>\$ 92,299</u>	<u>\$ 577,856</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 0	\$ 7,147	\$ 3,927
Contracts Payable	0	0	11,310
Interfund Payable	0	0	0
Retainages Payable	0	0	0
Due to Other Funds	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>7,147</u>	<u>15,237</u>
Total Liabilities & Deferred Inflows of Resources	<u>0</u>	<u>7,147</u>	<u>15,237</u>
<b>Fund Balances</b>			
Nonspendable	0	2,921	2,621
Restricted	3,334	82,231	559,998
Committed	0	0	0
Unassigned	0	0	0
Total Fund Balances	<u>3,334</u>	<u>85,152</u>	<u>562,619</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 3,334</u>	<u>\$ 92,299</u>	<u>\$ 577,856</u>



<u>Special Assessments</u>	<u>Fire EMS Grant</u>	<u>State Issue II</u>	<u>Ottawa River Phase II</u>	<u>ECDD-06-033</u>	<u>FEMA-1720- DR-003-46554</u>
\$ 337,632	\$ 10,746	\$ 0	\$ 23,990	\$ 65,000	\$ 23,015
0	0	739,347	0	0	0
0	0	0	0	0	0
<u>\$ 337,632</u>	<u>\$ 10,746</u>	<u>\$ 739,347</u>	<u>\$ 23,990</u>	<u>\$ 65,000</u>	<u>\$ 23,015</u>
\$ 356	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	739,347	0	0	0
99,200	0	0	0	0	0
0	0	0	0	0	0
207,550	0	0	0	0	0
<u>307,106</u>	<u>0</u>	<u>739,347</u>	<u>0</u>	<u>0</u>	<u>0</u>
307,106	0	739,347	0	0	0
0	0	0	0	0	0
0	10,746	0	23,990	65,000	23,015
30,526	0	0	0	0	0
0	0	0	0	0	0
<u>30,526</u>	<u>10,746</u>	<u>0</u>	<u>23,990</u>	<u>65,000</u>	<u>23,015</u>
<u>\$ 337,632</u>	<u>\$ 10,746</u>	<u>\$ 739,347</u>	<u>\$ 23,990</u>	<u>\$ 65,000</u>	<u>\$ 23,015</u>

(continued)

**CITY OF LIMA**  
**Allen County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2017*  
*(continued)*

	<b>Obesity Prevention Grant</b>	<b>ALL-Vine Street RRGs</b>	<b>Fire Vehicles</b>
<b>Assets &amp; Deferred Outflows of Resources</b>			
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 1,500	\$ 695	\$ 4,835
Receivables:			
Intergovernmental	0	0	0
Prepaid Items	0	0	0
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 1,500</u>	<u>\$ 695</u>	<u>\$ 4,835</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0
Interfund Payable	0	0	0
Retainages Payable	0	0	0
Due to Other Funds	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities & Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>			
Nonspendable	0	0	0
Restricted	1,500	695	4,835
Committed	0	0	0
Unassigned	0	0	0
Total Fund Balances	<u>1,500</u>	<u>695</u>	<u>4,835</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,500</u>	<u>\$ 695</u>	<u>\$ 4,835</u>

<b>Central Service Roof</b>	<b>Police Cruisers and Equipment</b>	<b>Note Issue, Government Projects</b>	<b>2015 Note Issue, Government Projects</b>	<b>Lima Stadium Park, ALLE- 002C</b>	<b>Total Nonmajor Capital Projects Funds</b>
\$ 14,804	\$ 4,696	\$ 259,555	\$ 34,009	\$ 0	\$ 1,450,424
0	0	0	0	0	739,347
0	0	0	0	0	3,542
<u>\$ 14,804</u>	<u>\$ 4,696</u>	<u>\$ 259,555</u>	<u>\$ 34,009</u>	<u>\$ 0</u>	<u>\$ 2,193,313</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,430
0	0	0	0	0	750,657
0	0	0	0	0	99,200
0	0	0	0	9,699	9,699
0	0	0	0	0	207,550
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,699</u>	<u>1,078,536</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,699</u>	<u>1,078,536</u>
0	0	0	0	0	5,542
14,804	4,696	259,555	34,009	0	1,088,408
0	0	0	0	0	30,526
0	0	0	0	(9,699)	(9,699)
<u>14,804</u>	<u>4,696</u>	<u>259,555</u>	<u>34,009</u>	<u>(9,699)</u>	<u>1,114,777</u>
<u>\$ 14,804</u>	<u>\$ 4,696</u>	<u>\$ 259,555</u>	<u>\$ 34,009</u>	<u>\$ 0</u>	<u>\$ 2,193,313</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, 2017*

	<b>Central Point Buttonbush</b>	<b>Legal Research / Computer Fund</b>	<b>Court Computerization</b>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 0	\$ 0
Fines and Forfeitures	0	59,534	226,551
Special Assessments	0	0	0
Investment Income	0	0	0
Miscellaneous	0	14	34
Total Revenues	<u>0</u>	<u>59,548</u>	<u>226,585</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	0	72,604	168,166
<b>Debt Service:</b>			
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>0</u>	<u>72,604</u>	<u>168,166</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(13,056)</u>	<u>58,419</u>
<b>Other Financing Sources (Uses):</b>			
Transfers-In	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	(13,056)	58,419
Fund Balance Beginning of Year	<u>3,334</u>	<u>98,208</u>	<u>504,200</u>
Fund Balance End of Year	<u>\$ 3,334</u>	<u>\$ 85,152</u>	<u>\$ 562,619</u>

<b>Special Assessments</b>	<b>Fire EMS Grant</b>	<b>State Issue II</b>	<b>ALL-Lima RRGS</b>	<b>Ottawa River Phase II</b>	<b>ECDD-06-033</b>
\$ 0	\$ 0	\$ 739,347	\$ 1,027,599	\$ 0	\$ 0
0	0	0	0	0	0
19,417	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>19,417</u>	<u>0</u>	<u>739,347</u>	<u>1,027,599</u>	<u>0</u>	<u>0</u>
86,638	0	739,347	1,027,599	0	0
6,044	0	0	0	0	0
<u>92,682</u>	<u>0</u>	<u>739,347</u>	<u>1,027,599</u>	<u>0</u>	<u>0</u>
<u>(73,265)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
70,010	0	0	0	0	0
<u>70,010</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(3,255)	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>\$ 30,526</u>	<u>\$ 10,746</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 23,990</u>	<u>\$ 65,000</u>

(continued)

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

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2017*  
*(continued)*

	<b>FEMA-1720- DR-003-46554</b>	<b>Obesity Prevention Grant</b>	<b>ALL-Vine Street RRGs</b>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 0	\$ 0
Fines and Forfeitures	0	0	0
Special Assessments	0	0	0
Investment Income	0	0	0
Miscellaneous	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	0	0	0
<b>Debt Service:</b>			
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>			
Transfers-In	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	<u>23,015</u>	<u>1,500</u>	<u>695</u>
Fund Balance End of Year	<u>\$ 23,015</u>	<u>\$ 1,500</u>	<u>\$ 695</u>

<b>Fire Vehicles</b>	<b>Central Service Roof</b>	<b>City Building Improvements</b>	<b>Police Cruisers and Equipment</b>	<b>Note Issue, Government Projects</b>	<b>Buttonbush Preserve Expansion and Path</b>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 46,121
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	26	0
0	0	0	0	0	20,714
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26</u>	<u>66,835</u>
0	0	1	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>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>(1)</u>	<u>0</u>	<u>26</u>	<u>66,835</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	(1)	0	26	66,835
<u>4,835</u>	<u>14,804</u>	<u>1</u>	<u>4,696</u>	<u>259,529</u>	<u>(66,835)</u>
<u>\$ 4,835</u>	<u>\$ 14,804</u>	<u>\$ 0</u>	<u>\$ 4,696</u>	<u>\$ 259,555</u>	<u>\$ 0</u>

(continued)

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

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2017*  
*(continued)*

	<b>2015 Note Issue, Government Projects</b>	<b>Lima Stadium Park, ALLE- 002C</b>	<b>ALL-Cable Road Sidewalks, PID 95456</b>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 415,244	\$ 302,932
Fines and Forfeitures	0	0	0
Special Assessments	0	0	0
Investment Income	38	0	0
Miscellaneous	0	0	0
Total Revenues	<u>38</u>	<u>415,244</u>	<u>302,932</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	9,210	(301)	302,932
<b>Debt Service:</b>			
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>9,210</u>	<u>(301)</u>	<u>302,932</u>
Excess of Revenues Over (Under) Expenditures	<u>(9,172)</u>	<u>415,545</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>			
Transfers-In	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(9,172)	415,545	0
Fund Balance Beginning of Year	<u>43,181</u>	<u>(425,244)</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 34,009</u>	<u>\$ (9,699)</u>	<u>\$ 0</u>



<b>Cooperative Park Improvement Grant</b>	<b>Total Nonmajor Capital Projects Funds</b>
\$ 36,500	\$ 2,567,743
0	286,085
0	19,417
0	64
0	20,762
<u>36,500</u>	<u>2,894,071</u>
36,500	2,442,696
0	6,044
<u>36,500</u>	<u>2,448,740</u>
<u>0</u>	<u>445,331</u>
0	70,010
<u>0</u>	<u>70,010</u>
0	515,341
<u>0</u>	<u>599,436</u>
<u>\$ 0</u>	<u>\$ 1,114,777</u>

**CITY OF LIMA**  
**Allen County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2017*

	<b>General Debt Service</b>	<b>Special Assessment Debt Service</b>	<b>Total Nonmajor Debt Service Funds</b>
<b>Assets &amp; Deferred Outflows of Resources</b>			
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ (5,001)	\$ 5,001	\$ 0
Special Assessments	0	673,079	673,079
Interfund	99,200	0	99,200
Accrued Interest	1,312	0	1,312
Due From Other Funds	207,550	0	207,550
<b>Restricted assets:</b>			
Cash and Cash Equivalents with Fiscal and Escrow Agents	22,097	0	22,097
<i>Total Assets &amp; Deferred Outflows of Resources</i>	<u>\$ 325,158</u>	<u>\$ 678,080</u>	<u>\$ 1,003,238</u>
<b>Liabilities &amp; Deferred Inflows of Resources</b>			
<b>Liabilities:</b>			
Advances from Other Funds	\$ 0	\$ 89,026	\$ 89,026
<i>Total Liabilities</i>	<u>0</u>	<u>89,026</u>	<u>89,026</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenues, Grants and Special Assessments	0	673,079	673,079
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>673,079</u>	<u>673,079</u>
<b>Total Liabilities &amp; Deferred Inflows of Resources</b>	<u>0</u>	<u>762,105</u>	<u>762,105</u>
<b>Fund Balances</b>			
Assigned	325,158	0	325,158
Unassigned	0	(84,025)	(84,025)
<b>Total Fund Balances</b>	<u>325,158</u>	<u>(84,025)</u>	<u>241,133</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 325,158</u>	<u>\$ 678,080</u>	<u>\$ 1,003,238</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, 2017*

	<b>General Debt Service</b>	<b>Special Assessment Debt Service</b>	<b>Total Nonmajor Debt Service Funds</b>
<b>Revenues:</b>			
Intergovernmental	\$ 11,831	\$ 0	\$ 11,831
Special Assessments	0	61,599	61,599
Investment Income	11,137	0	11,137
Total Revenues	<u>22,968</u>	<u>61,599</u>	<u>84,567</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Debt Service:</b>			
Principal Retirement	3,503,174	0	3,503,174
Interest and Fiscal Charges	133,434	7,922	141,356
Total Expenditures	<u>3,636,608</u>	<u>7,922</u>	<u>3,644,530</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,613,640)</u>	<u>53,677</u>	<u>(3,559,963)</u>
<b>Other Financing Sources (Uses):</b>			
Premium on Bond Anticipation Notes Issued	24,546	0	24,546
Proceeds of Bond Anticipation Notes Issued	2,653,674	0	2,653,674
Transfers-In	928,725	0	928,725
Transfers-Out	0	(70,010)	(70,010)
Total Other Financing Sources (Uses)	<u>3,606,945</u>	<u>(70,010)</u>	<u>3,536,935</u>
Net Change in Fund Balance	(6,695)	(16,333)	(23,028)
Fund Balance Beginning of Year	<u>331,853</u>	<u>(67,692)</u>	<u>264,161</u>
Fund Balance End of Year	<u>\$ 325,158</u>	<u>\$ (84,025)</u>	<u>\$ 241,133</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, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Property Taxes	\$ 1,051,500	\$ 1,132,789	\$ 81,289
Municipal Income Tax	17,900,000	17,679,370	(220,630)
Intergovernmental	1,205,800	1,322,000	116,200
Charges for Services	8,276,500	9,247,514	971,014
Fees, Licenses and Permits	796,000	822,374	26,374
Fines and Forfeitures	1,255,000	1,279,821	24,821
Investment Income	100,000	255,183	155,183
Miscellaneous	160,000	594,935	434,935
Total Revenues	<u>30,744,800</u>	<u>32,333,986</u>	<u>1,589,186</u>
<b>Expenditures:</b>			
<i>General Government</i>			
Council			
Personal Services	152,246	151,924	322
Fringes	34,352	33,119	1,233
Other Expenditures	3,900	1,848	2,052
Total Council	<u>190,498</u>	<u>186,891</u>	<u>3,607</u>
Public Works			
Personal Services	234,575	233,915	660
Fringes	107,871	106,479	1,392
Other Expenditures	33,004	32,075	929
Total Public Works	<u>375,450</u>	<u>372,469</u>	<u>2,981</u>
Mayor's Office			
Personal Services	225,964	225,015	949
Fringes	73,766	73,462	304
Other Expenditures	45,264	45,251	13
Total Mayor's Office	<u>344,994</u>	<u>343,728</u>	<u>1,266</u>
Auditor's Office			
Personal Services	337,237	323,912	13,325
Fringes	138,215	136,350	1,865
Other Expenditures	46,350	39,053	7,297
Total Auditor's Office	<u>521,802</u>	<u>499,315</u>	<u>22,487</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, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
Finance Department			
Personal Services	167,234	165,423	1,811
Fringes	36,958	36,521	437
Other Expenditures	8,000	5,474	2,526
Total Finance Department	<u>212,192</u>	<u>207,418</u>	<u>4,774</u>
Law Director Department			
Personal Services	737,522	652,197	85,325
Fringes	353,953	279,353	74,600
Other Expenditures	138,600	118,991	19,609
Capital Outlay	15,765	13,840	1,925
Total Law Director Department	<u>1,245,840</u>	<u>1,064,381</u>	<u>181,459</u>
Court Judges			
Personal Services	1,073,463	1,073,189	274
Fringes	458,788	457,266	1,522
Other Expenditures	52,825	53,044	(219)
Total Court Judges	<u>1,585,076</u>	<u>1,583,499</u>	<u>1,577</u>
Human Resources			
Salaries	135,459	134,718	741
Fringes	61,830	61,200	630
Other Expenditures	19,792	11,634	8,158
Total Human Resources	<u>217,081</u>	<u>207,552</u>	<u>9,529</u>
Civil Service			
Personal Services	28,011	28,010	1
Fringes	5,006	5,005	1
Other Expenditures	43,533	19,164	24,369
Total Civil Service	<u>76,550</u>	<u>52,179</u>	<u>24,371</u>
Taxation			
Personal Services	332,074	328,868	3,206
Fringes	160,817	160,624	193
Other Expenditures	797,030	704,543	92,487
Total Taxation	<u>1,289,921</u>	<u>1,194,035</u>	<u>95,886</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, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
Clerk of Court			
Personal Services	938,027	920,473	17,554
Fringes	465,253	427,654	37,599
Other Expenditures	98,100	65,172	32,928
Total Clerk of Courts	<u>1,501,380</u>	<u>1,413,299</u>	<u>88,081</u>
Engineering			
Personal Services	321,522	269,812	51,710
Fringes	132,831	117,075	15,756
Other Expenditures	560,289	485,398	74,891
Capital Outlay	50,496	50,496	0
Total Engineering	<u>1,065,138</u>	<u>922,781</u>	<u>142,357</u>
Hall of Justice			
Personal Services	23,624	23,584	40
Fringes	13,904	13,845	59
Other Expenditures	317,161	271,679	45,482
Capital Outlay	2,372,444	2,296,506	75,938
Total Hall of Justice	<u>2,727,133</u>	<u>2,605,614</u>	<u>121,519</u>
Municipal Center			
Personal Services	23,624	23,583	41
Fringes	13,902	13,842	60
Other Expenditures	275,297	125,706	149,591
Total Municipal Center	<u>312,823</u>	<u>163,131</u>	<u>149,692</u>
Miscellaneous			
Auditor-Treasurer Fees	20,661	20,445	216
Treasurer-Pros Fees	10,339	10,339	0
Election Expense	5,800	5,728	72
County Health Board	309,267	309,267	0
Advertise Land	200	100	100
City Land Bank	2,500	2,266	234
Collection Fees	1,566	0	1,566
Computer Maintenance/Support	62,677	62,676	1
Professional Services	872,520	810,169	62,351
Real Estate Taxes	93,600	93,545	55
Legal Advertising	14,000	13,808	192
General Refunds	6,000	5,867	133

(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, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
Miscellaneous (continued)			
General Insurance	91,323	89,774	1,549
Recodification	6,000	3,687	2,313
Contingency	94,235	92,244	1,991
Computer Software Maintenance	85,736	70,725	15,011
Bank Fees	27,905	20,551	7,354
VOIP Phone System	25,000	0	25,000
Audit Exam Fees	128,220	126,730	1,490
Interest Expense	6,639	3,400	3,239
Liability Reserve	81,825	81,824	1
Civic Center	125,000	100,000	25,000
Network Operation/Maintenance	25,100	24,339	761
General Collection Fees	1,500	476	1,024
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
Rhodes State	730,000	726,938	3,062
Capital Reserve	16,914	0	16,914
Total Miscellaneous	<u>2,896,507</u>	<u>2,724,878</u>	<u>171,629</u>
Total General Government	<u>14,562,385</u>	<u>13,541,170</u>	<u>1,021,215</u>
<i>Security of Persons and Property</i>			
Police Department			
Personal Services	6,133,432	6,047,902	85,530
Fringes	2,935,167	2,910,502	24,665
Other Expenditures	647,576	643,830	3,746
Capital Outlay	388,418	261,316	127,102
Total Police Department	<u>10,104,593</u>	<u>9,863,550</u>	<u>241,043</u>
Fire Department			
Personal Services	5,362,858	5,122,457	240,401
Fringes	2,906,446	2,696,301	210,145
Other Expenditures	752,106	628,499	123,607
Capital Outlay	838,099	837,568	531
Total Fire Department	<u>9,859,509</u>	<u>9,284,825</u>	<u>574,684</u>
Total Security of Persons and Property	<u>19,964,102</u>	<u>19,148,375</u>	<u>815,727</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, 2017*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<i>Leisure Time Activities</i>			
Recreation Department			
Personal Services	139,704	118,274	21,430
Fringes	41,344	27,680	13,664
Other Expenditures	87,100	80,958	6,142
Total Recreation Department	<u>268,148</u>	<u>226,912</u>	<u>41,236</u>
Parks Department			
Personal Services	588,149	461,283	126,866
Fringes	274,486	231,759	42,727
Other Expenditures	324,545	290,649	33,896
Capital Outlay	230,344	215,168	15,176
Total Parks Department	<u>1,417,524</u>	<u>1,198,859</u>	<u>218,665</u>
Schoonover Pool			
Personal Services	35,500	29,847	5,653
Fringes	6,479	5,311	1,168
Other Expenditures	34,725	23,046	11,679
Total Schoonover Pool	<u>76,704</u>	<u>58,204</u>	<u>18,500</u>
Total Leisure Time Activities	<u>1,762,376</u>	<u>1,483,975</u>	<u>278,401</u>
<i>Community Environment</i>			
Community Development			
Personal Services	186,420	185,839	581
Fringes	67,501	66,597	904
Other Expenditures	144,062	143,619	443
Capital Outlay	22,684	22,683	1
Total Community Development Department	<u>420,667</u>	<u>418,738</u>	<u>1,929</u>
Building and Zoning			
Personal Services	380,440	378,063	2,377
Fringes	168,329	168,085	244
Other Expenditures	157,409	128,403	29,006
Total Building and Zoning Department	<u>706,178</u>	<u>674,551</u>	<u>31,627</u>
Miscellaneous			
Indigent Burials	27,000	27,000	0
Total Miscellaneous	<u>27,000</u>	<u>27,000</u>	<u>0</u>
Total Community Environment	<u>1,153,845</u>	<u>1,120,289</u>	<u>33,556</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, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<i>Transportation</i>			
Streets Department			
Personal Services	363,032	353,964	9,068
Fringes	186,898	185,655	1,243
Other Expenditures	223,430	214,884	8,546
Capital Outlay	293,480	273,543	19,937
Total Streets Department	<u>1,066,840</u>	<u>1,028,046</u>	<u>38,794</u>
Miscellaneous			
Bus Subsidy	118,750	95,000	23,750
Streetscape Maintenance	3,800	3,702	98
Street Lighting	363,000	332,788	30,212
Total Miscellaneous	<u>485,550</u>	<u>431,490</u>	<u>54,060</u>
Total Transportation	<u>1,552,390</u>	<u>1,459,536</u>	<u>92,854</u>
 Total Expenditures	 <u>38,995,098</u>	 <u>36,753,345</u>	 <u>2,241,753</u>
 Excess of Revenues Over (Under) Expenditures	 <u>(8,250,298)</u>	 <u>(4,419,359)</u>	 <u>3,830,939</u>
 <b>Other Financing Sources (Uses):</b>			
Proceeds from Disposition of Capital Assets	10,000	50,084	40,084
Transfers Out	(928,725)	(928,725)	0
Advances In	769,533	769,533	0
Advances Out	(272,412)	(207,769)	64,643
Total Other Financing Sources (Uses)	<u>(421,604)</u>	<u>(316,877)</u>	<u>104,727</u>
 Net Change in Fund Balance	 (8,671,902)	 (4,736,236)	 3,935,666
 Fund Balance Beginning of Year	 7,744,298	 7,744,298	 0
 Prior Year Encumbrances Appropriated	 <u>977,244</u>	 <u>977,244</u>	 <u>0</u>
 Fund Balance End of Year	 <u>\$ 49,640</u>	 <u>\$ 3,985,306</u>	 <u>\$ 3,935,666</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Treasurer's Trust Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Miscellaneous	\$ 6,000	\$ 9,611	\$ 3,611
Total Revenues	<u>6,000</u>	<u>9,611</u>	<u>3,611</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government			
Other	<u>6,000</u>	<u>0</u>	<u>6,000</u>
Total Expenditures	<u>6,000</u>	<u>0</u>	<u>6,000</u>
Net Change in Fund Balance	0	9,611	9,611
Fund Balance Beginning of Year	363,255	363,255	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 363,255</u>	<u>\$ 372,866</u>	<u>\$ 9,611</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Insurance Repair Fund  
 For the Year Ended December 31, 2017*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Miscellaneous	\$ 20,000	\$ 5,997	\$ (14,003)
Total Revenues	<u>20,000</u>	<u>5,997</u>	<u>(14,003)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government			
Other	10,000	5,811	4,189
Capital Outlay	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Total Expenditures	<u>20,000</u>	<u>5,811</u>	<u>14,189</u>
Net Change in Fund Balance	0	186	186
Fund Balance Beginning of Year	34,578	34,578	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 34,578</u>	<u>\$ 34,764</u>	<u>\$ 186</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Capital Replacement Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Contributions and Donations	\$ 1,200	\$ 1,347	\$ 147
Miscellaneous	0	23	23
Total Revenues	<u>1,200</u>	<u>1,370</u>	<u>170</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Capital Outlay	56,149	56,149	0
Total Expenditures	<u>56,149</u>	<u>56,149</u>	<u>0</u>
Net Change in Fund Balance	(54,949)	(54,779)	170
Fund Balance Beginning of Year	55,941	55,941	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 992</u>	<u>\$ 1,162</u>	<u>\$ 170</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Indigent Alcohol Treatment Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 105,000	\$ 85,882	\$ (19,118)
Total Revenues	<u>105,000</u>	<u>85,882</u>	<u>(19,118)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	105,000	29,932	75,068
Total Expenditures	<u>105,000</u>	<u>29,932</u>	<u>75,068</u>
Net Change in Fund Balance	0	55,950	55,950
Fund Balance Beginning of Year	346,867	346,867	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 346,867</u>	<u>\$ 402,817</u>	<u>\$ 55,950</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 COPS 2013UMWX0144 Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 12,630	\$ 12,630	\$ 0
Total Revenues	<u>12,630</u>	<u>12,630</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Personal Services	10,216	10,216	0
Fringes	<u>2,414</u>	<u>2,414</u>	<u>0</u>
Total Expenditures	<u>12,630</u>	<u>12,630</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>



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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Safe Neighborhood Anti-Herion Initiative Fund  
 For the Year Ended December 31, 2017*

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

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 COPS 2014UMWX0053 Fund  
 For the Year Ended December 31, 2017*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 204,002	\$ 113,270	\$ (90,732)
Total Revenues	<u>204,002</u>	<u>113,270</u>	<u>(90,732)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Personal Services	169,462	78,731	90,731
Fringes	34,540	34,539	1
Total Expenditures	<u>204,002</u>	<u>113,270</u>	<u>90,732</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Municipal Probation Services Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 25,000	\$ 52,353	\$ 27,353
Total Revenues	<u>25,000</u>	<u>56,353</u>	<u>31,353</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	25,000	0	25,000
Total Expenditures	<u>25,000</u>	<u>0</u>	<u>25,000</u>
Net Change in Fund Balance	0	56,353	56,353
Fund Balance Beginning of Year	50,706	50,706	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 50,706</u></u>	<u><u>\$ 107,059</u></u>	<u><u>\$ 56,353</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 JAG 2015-DJ-BX-0131 Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 14,926	\$ 5,602	\$ (9,324)
Total Revenues	<u>14,926</u>	<u>5,602</u>	<u>(9,324)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	14,926	7,267	7,659
Total Expenditures	<u>14,926</u>	<u>7,267</u>	<u>7,659</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(1,665)</u>	<u>(1,665)</u>
<b>Other Financing Sources (Uses):</b>			
Advances In	0	1,666	1,666
Total Other Financing Sources (Uses)	<u>0</u>	<u>1,666</u>	<u>1,666</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>\$ 0</u>	<u>\$ 1</u>	<u>\$ 1</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 IDEP 2016-2-00-00-00340-00 Fund  
 For the Year Ended December 31, 2017*

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
<b>Revenues:</b>			
Intergovernmental	\$ 6,002	\$ 0	\$ (6,002)
Total Revenues	<u>6,002</u>	<u>0</u>	<u>(6,002)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Personal Services	5,667	0	5,667
Fringes	335	0	335
Total Expenditures	<u>6,002</u>	<u>0</u>	<u>6,002</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Drug Enforcement / Education Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 8	\$ 8
Fines and Forfeitures	15,000	4,683	(10,317)
Miscellaneous	0	3	3
Total Revenues	<u>15,000</u>	<u>4,694</u>	<u>(10,306)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Personal Services	16,225	6,224	10,001
Fringes	580	580	0
Other	22,395	22,395	0
Total Expenditures	<u>39,200</u>	<u>29,199</u>	<u>10,001</u>
Net Change in Fund Balance	(24,200)	(24,505)	(305)
Fund Balance Beginning of Year	26,760	26,760	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 2,560</u>	<u>\$ 2,255</u>	<u>\$ (305)</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 STEP 2016-2-00-00-00479-00 Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 3,188	\$ 0	\$ (3,188)
Total Revenues	<u>3,188</u>	<u>0</u>	<u>(3,188)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Personal Services	2,931	0	2,931
Fringes	<u>257</u>	<u>0</u>	<u>257</u>
Total Expenditures	<u>3,188</u>	<u>0</u>	<u>3,188</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 SFY2017 Specialized Dockets Payroll Subsidy Fund  
 For the Year Ended December 31, 2017*

	<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>			
<b>Current:</b>			
General Government			
Personal Services	26,254	26,254	0
Fringes	<u>79</u>	<u>79</u>	<u>0</u>
Total Expenditures	<u>26,333</u>	<u>26,333</u>	<u>0</u>
Net Change in Fund Balance	(26,333)	(26,333)	0
Fund Balance Beginning of Year	26,333	26,333	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>



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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 JAG 2016-DJ-BX-0212 Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<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			
Other	8,825	0	8,825
Capital Outlay	<u>31,830</u>	<u>13,535</u>	<u>18,295</u>
Total Expenditures	<u>40,655</u>	<u>13,535</u>	<u>27,120</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(13,535)</u>	<u>(13,535)</u>
<b>Other Financing Sources (Uses):</b>			
Advances In	<u>0</u>	<u>13,535</u>	<u>13,535</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>13,535</u>	<u>13,535</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 STEP-2017-2-00-00-00505-00  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 17,657	\$ 17,037	\$ (620)
Total Revenues	<u>17,657</u>	<u>17,037</u>	<u>(620)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Personal Services	13,820	13,329	491
Fringes	3,220	3,106	114
Other	617	602	15
Total Expenditures	<u>17,657</u>	<u>17,037</u>	<u>620</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 IDEP 2017-2-00-00-00364-00 Fund  
 For the Year Ended December 31, 2017*

	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance with Final Budget</u></b>
<b>Revenues:</b>			
Intergovernmental	\$ 23,711	\$ 22,105	\$ (1,606)
Total Revenues	<u>23,711</u>	<u>22,105</u>	<u>(1,606)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Personal Services	18,480	17,228	1,252
Fringes	4,307	4,016	291
Other	924	861	63
Total Expenditures	<u>23,711</u>	<u>22,105</u>	<u>1,606</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 SFY2018 Specialized Dockets Payroll Subsidy Fund  
 For the Year Ended December 31, 2017*

	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance with Final Budget</u></b>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 30,000	\$ 30,000
Total Revenues	<u>0</u>	<u>30,000</u>	<u>30,000</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	30,000	30,000
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Law Enforcement Diversion Grant Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 646	\$ 646	\$ 0
Total Revenues	<u>646</u>	<u>646</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Personal Services	646	646	0
Total Expenditures	<u>646</u>	<u>646</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Firefighter Exposure to Environmental Elements Grant Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 8,125	\$ 8,125
Total Revenues	<u>0</u>	<u>8,125</u>	<u>8,125</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	8,125	8,125
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>\$ 8,125</u>	<u>\$ 8,125</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Traffic / Parking Control Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 244	\$ 244
Charges for Services	50,000	39,865	(10,135)
Fines and Forfeitures	20,000	23,519	3,519
Miscellaneous	0	2	2
Total Revenues	<u>70,000</u>	<u>63,630</u>	<u>(6,370)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Transportation			
Personal Services	17,562	13,608	3,954
Fringes	2,438	2,372	66
Other	27,539	27,524	15
Total Expenditures	<u>47,539</u>	<u>43,504</u>	<u>4,035</u>
Net Change in Fund Balance	22,461	20,126	(2,335)
Fund Balance Beginning of Year	373,854	373,854	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 396,315</u>	<u>\$ 393,980</u>	<u>\$ (2,335)</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 ALCAP Operations Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<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			
Other	30,000	341	29,659
Total Expenditures	<u>30,000</u>	<u>341</u>	<u>29,659</u>
Net Change in Fund Balance	0	(341)	(341)
Fund Balance Beginning of Year	4,833	4,833	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 4,833</u></u>	<u><u>\$ 4,492</u></u>	<u><u>\$ (341)</u></u>



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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Weed / Property Cleanup Fund  
 For the Year Ended December 31, 2017*

	<b>Final</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Charges for Services	\$ 325,000	\$ 315,720	\$ (9,280)
Total Revenues	<u>325,000</u>	<u>315,720</u>	<u>(9,280)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment			
Other	386,541	297,099	89,442
Total Expenditures	<u>386,541</u>	<u>297,099</u>	<u>89,442</u>
Excess of Revenues Over (Under) Expenditures	<u>(61,541)</u>	<u>18,621</u>	<u>80,162</u>
<b>Other Financing Sources (Uses):</b>			
Advances In	73,000	67,738	(5,262)
Advances Out	0	(89,491)	(89,491)
Total Other Financing Sources (Uses)	<u>73,000</u>	<u>(21,753)</u>	<u>(94,753)</u>
Net Change in Fund Balance	11,459	(3,132)	(14,591)
Fund Balance Beginning of Year	(15,391)	(15,391)	0
Prior Year Encumbrances Appropriated	<u>15,391</u>	<u>15,391</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 11,459</u>	<u>\$ (3,132)</u>	<u>\$ (14,591)</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 State Highway Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 124,836	\$ 97,483	\$ (27,353)
Investment Income	1,200	1,908	708
Total Revenues	<u>126,036</u>	<u>99,391</u>	<u>(26,645)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Transportation			
Other	126,036	74,952	51,084
Total Expenditures	<u>126,036</u>	<u>74,952</u>	<u>51,084</u>
Net Change in Fund Balance	0	24,439	24,439
Fund Balance Beginning of Year	213,987	213,987	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 213,987</u>	<u>\$ 238,426</u>	<u>\$ 24,439</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Street Repair Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 2,089,711	\$ 1,990,005	\$ (99,706)
Charges for Services	150,000	229,486	79,486
Investment Income	0	4,057	4,057
Miscellaneous	1,500	20,673	19,173
Total Revenues	<u>2,241,211</u>	<u>2,244,221</u>	<u>3,010</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Transportation			
Personal Services	848,249	844,277	3,972
Fringes	440,893	438,508	2,385
Other	831,439	464,751	366,688
Capital Outlay	120,794	120,793	1
Total Expenditures	<u>2,241,375</u>	<u>1,868,329</u>	<u>373,046</u>
Excess of Revenues Over (Under) Expenditures	<u>(164)</u>	<u>375,892</u>	<u>376,056</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds from Disposition of Capital Assets	0	2,060	2,060
Advances Out	0	(337,728)	(337,728)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(335,668)</u>	<u>(335,668)</u>
Net Change in Fund Balance	(164)	40,224	40,388
Fund Balance Beginning of Year	(62,025)	(62,025)	0
Prior Year Encumbrances Appropriated	<u>62,201</u>	<u>62,201</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 12</u>	<u>\$ 40,400</u>	<u>\$ 40,388</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 2011 Ash Borer Grant Fund  
 For the Year Ended December 31, 2017*

	<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>\$ 79</u>	<u>\$ 79</u>	<u>\$ 0</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Recreational Activity Fund  
 For the Year Ended December 31, 2017*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Charges for Services	\$ 54,659	\$ 27,567	\$ (27,092)
Contributions and Donations	2,500	2,300	(200)
Miscellaneous	0	15	15
Total Revenues	<u>57,159</u>	<u>29,882</u>	<u>(27,277)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Leisure Time Activities			
Personal Services	17,584	6,850	10,734
Fringes	3,073	1,491	1,582
Other	36,502	15,868	20,634
Total Expenditures	<u>57,159</u>	<u>24,209</u>	<u>32,950</u>
Net Change in Fund Balance	0	5,673	5,673
Fund Balance Beginning of Year	49,949	49,949	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 49,949</u>	<u>\$ 55,622</u>	<u>\$ 5,673</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Moving Ohio Forward Demo Program Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 24,868	\$ 24,868
Total Revenues	0	24,868	24,868
<b>Expenditures:</b>			
Community Environment			
Other	42,649	38,140	4,509
Total Expenditures	42,649	38,140	4,509
Excess of Revenues Over (Under) Expenditures	(42,649)	(13,272)	29,377
<b>Other Financing Sources (Uses):</b>			
Transfers In	18,000	0	(18,000)
Total Other Financing Sources (Uses)	18,000	0	(18,000)
Net Change in Fund Balance	(24,649)	(13,272)	11,377
Fund Balance Beginning of Year	29,109	29,109	0
Prior Year Encumbrances Appropriated	4,509	4,509	0
Fund Balance End of Year	\$ 8,969	\$ 20,346	\$ 11,377

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 COPS 2011UMWX0143 Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 9,536	\$ 0	\$ (9,536)
Total Revenues	<u>9,536</u>	<u>0</u>	<u>(9,536)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Personal Services	9,536	0	9,536
Total Expenditures	<u>9,536</u>	<u>0</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><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 LLEBG 2004-LB-BX-0662 Fund  
 For the Year Ended December 31, 2017*

	<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>			
<b>Current:</b>			
Security of Persons and Property			
Other	<u>1</u>	<u>1</u>	<u>0</u>
Total Expenditures	<u>1</u>	<u>1</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><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>



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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 LLEBG 2003-LB-BX-17 Fund  
 For the Year Ended December 31, 2017*

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></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	172	172	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 172</u></u>	<u><u>\$ 172</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Law Enforcement Trust Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 10,000	\$ 5,972	\$ (4,028)
Total Revenues	<u>10,000</u>	<u>5,972</u>	<u>(4,028)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	10,000	2,866	7,134
Total Expenditures	<u>10,000</u>	<u>2,866</u>	<u>7,134</u>
Net Change in Fund Balance	0	3,106	3,106
Fund Balance Beginning of Year	10,031	10,031	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 10,031</u></u>	<u><u>\$ 13,137</u></u>	<u><u>\$ 3,106</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 COPS Asset Forfeiture Fund  
 For the Year Ended December 31, 2017*

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

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 DARE Education Program Fund  
 For the Year Ended December 31, 2017*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 17,227	\$ 17,399	\$ 172
Total Revenues	<u>17,227</u>	<u>17,399</u>	<u>172</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Personal Services	8,614	8,614	0
Other	<u>114,314</u>	<u>105,529</u>	<u>8,785</u>
Total Expenditures	<u>122,928</u>	<u>114,143</u>	<u>8,785</u>
Net Change in Fund Balance	(105,701)	(96,744)	8,957
Fund Balance Beginning of Year	116,130	116,130	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 10,429</u>	<u>\$ 19,386</u>	<u>\$ 8,957</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Fire EMS A72 Fund  
 For the Year Ended December 31, 2017*

	<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>			
<b>Current:</b>			
Security of Persons and Property			
Other	<u>2,500</u>	<u>2,500</u>	<u>0</u>
Total Expenditures	<u>2,500</u>	<u>2,500</u>	<u>0</u>
Net Change in Fund Balance	(2,500)	(2,500)	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>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 LLEBG 2000-LB-BX-2537 Fund  
 For the Year Ended December 31, 2017*

	<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>			
<b>Current:</b>			
Capital Outlay	<u>21,363</u>	<u>21,363</u>	<u>0</u>
Total Expenditures	<u>21,363</u>	<u>21,363</u>	<u>0</u>
Net Change in Fund Balance	(21,363)	(21,363)	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><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 LLEBG 2001-LB-BX-1395 Fund  
 For the Year Ended December 31, 2017*

	<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>			
<b>Current:</b>			
Security of Persons and Property			
Other	<u>11,372</u>	<u>11,372</u>	<u>0</u>
Total Expenditures	<u>11,372</u>	<u>11,372</u>	<u>0</u>
Net Change in Fund Balance	(11,372)	(11,372)	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><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 LLEBG 2002-LB-BX-0948 Fund  
 For the Year Ended December 31, 2017*

	<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>			
<b>Current:</b>			
Security of Persons and Property			
Other	<u>8,506</u>	<u>8,506</u>	<u>0</u>
Total Expenditures	<u>8,506</u>	<u>8,506</u>	<u>0</u>
Net Change in Fund Balance	(8,506)	(8,506)	0
Fund Balance Beginning of Year	8,506	8,506	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>



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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 PACE 2002-DG-B02-7341 Fund  
 For the Year Ended December 31, 2017*

	<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>			
<b>Current:</b>			
Security of Persons and Property			
Other	<u>886</u>	<u>886</u>	<u>0</u>
Total Expenditures	<u>886</u>	<u>886</u>	<u>0</u>
Net Change in Fund Balance	(886)	(886)	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><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 CHIP Housing Improvement Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 950,000	\$ 216,813	\$ (733,187)
Charges for Services	100,000	54,244	(45,756)
Investment Income	50,000	6,803	(43,197)
Miscellaneous	0	19,677	19,677
Total Revenues	<u>1,100,000</u>	<u>297,537</u>	<u>(802,463)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment			
Other	<u>1,322,978</u>	<u>1,233,879</u>	<u>89,099</u>
Total Expenditures	<u>1,322,978</u>	<u>1,233,879</u>	<u>89,099</u>
Net Change in Fund Balance	(222,978)	(936,342)	(713,364)
Fund Balance Beginning of Year	57,317	57,317	0
Prior Year Encumbrances Appropriated	<u>216,926</u>	<u>216,926</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 51,265</u>	<u>\$ (662,099)</u>	<u>\$ (713,364)</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Rehab Property Sales Fund  
 For the Year Ended December 31, 2017*

	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance with Final Budget</u></b>
<b>Revenues:</b>			
Intergovernmental	\$ 68,000	\$ 64,690	\$ (3,310)
Total Revenues	<u>68,000</u>	<u>64,690</u>	<u>(3,310)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment			
Personal Services	12,941	12,923	18
Fringes	7,085	7,068	17
Other	64,448	60,366	4,082
Total Expenditures	<u>84,474</u>	<u>80,357</u>	<u>4,117</u>
Net Change in Fund Balance	(16,474)	(15,667)	807
Fund Balance Beginning of Year	119,525	119,525	0
Prior Year Encumbrances Appropriated	<u>15,891</u>	<u>15,891</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 118,942</u>	<u>\$ 119,749</u>	<u>\$ 807</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 CDBG Federal Block Grant Fund  
 For the Year Ended December 31, 2017*

	<b>Final</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 1,548,246	\$ 820,822	\$ (727,424)
Charges for Services	33,100	16,574	(16,526)
Investment Income	600	99	(501)
Miscellaneous	8,460	4,473	(3,987)
Total Revenues	<u>1,590,406</u>	<u>841,968</u>	<u>(748,438)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment			
Personal Services	386,918	293,560	93,358
Fringes	158,582	119,760	38,822
Other	1,035,871	758,209	277,662
Capital Outlay	15,000	0	15,000
Total Expenditures	<u>1,596,371</u>	<u>1,171,529</u>	<u>424,842</u>
Net Change in Fund Balance	(5,965)	(329,561)	(323,596)
Fund Balance Beginning of Year	(142,955)	(142,955)	0
Prior Year Encumbrances Appropriated	<u>148,950</u>	<u>148,950</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 30</u>	<u>\$ (323,566)</u>	<u>\$ (323,596)</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Land Utilization Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Miscellaneous	\$ 40,000	\$ 6,584	\$ (33,416)
Total Revenues	<u>40,000</u>	<u>6,584</u>	<u>(33,416)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment			
Other	40,000	15,233	24,767
Total Expenditures	<u>40,000</u>	<u>15,233</u>	<u>24,767</u>
Net Change in Fund Balance	0	(8,649)	(8,649)
Fund Balance Beginning of Year	32,566	32,566	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 32,566</u>	<u>\$ 23,917</u>	<u>\$ (8,649)</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 ODOT-Brownfield Fund  
 For the Year Ended December 31, 2017*

	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance with Final Budget</u></b>
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment			0
Other	<u>1,169</u>	<u>1,169</u>	
Total Expenditures	<u>1,169</u>	<u>1,169</u>	<u>0</u>
Net Change in Fund Balance	(1,169)	(1,169)	0
Fund Balance Beginning of Year	1,169	1,169	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Hotel / Motel Tax Fund  
 For the Year Ended December 31, 2017*

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
<b>Revenues:</b>			
Other Local Taxes	\$ 250,000	\$ 238,207	\$ (11,793)
Total Revenues	<u>250,000</u>	<u>238,207</u>	<u>(11,793)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government			
Other	250,000	161,473	88,527
Total Expenditures	<u>250,000</u>	<u>161,473</u>	<u>88,527</u>
Net Change in Fund Balance	0	76,734	76,734
Fund Balance Beginning of Year	674,518	674,518	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 674,518</u></u>	<u><u>\$ 751,252</u></u>	<u><u>\$ 76,734</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Fire Department FEMA Grant Fund  
 For the Year Ended December 31, 2017*

	<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>			
<b>Current:</b>			
Security of Persons and Property			
Other	<u>34,944</u>	<u>34,944</u>	<u>0</u>
Total Expenditures	<u>34,944</u>	<u>34,944</u>	<u>0</u>
Net Change in Fund Balance	(34,944)	(34,944)	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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 1999 WS QX 0046 W & S CORE Fund  
 For the Year Ended December 31, 2017*

	<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>			
<b>Current:</b>			
Security of Persons and Property			
Other	<u>108,309</u>	<u>108,309</u>	<u>0</u>
Total Expenditures	<u>108,309</u>	<u>108,309</u>	<u>0</u>
Net Change in Fund Balance	(108,309)	(108,309)	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><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Byrne 2000-DG-B01-7002 Fund  
 For the Year Ended December 31, 2017*

	<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>			
<b>Current:</b>			
Security of Persons and Property			
Other	<u>4,450</u>	<u>4,450</u>	<u>0</u>
Total Expenditures	<u>4,450</u>	<u>4,450</u>	<u>0</u>
Net Change in Fund Balance	(4,450)	(4,450)	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><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 2000 WS QX 0179 W&S CORE Fund  
 For the Year Ended December 31, 2017*

	<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>			
<b>Current:</b>			
Security of Persons and Property			
Other	<u>67,190</u>	<u>67,190</u>	<u>0</u>
Total Expenditures	<u>67,190</u>	<u>67,190</u>	<u>0</u>
Net Change in Fund Balance	(67,190)	(67,190)	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><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 JAIGB 1999-JB-013-A049 Fund  
 For the Year Ended December 31, 2017*

	<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>			
<b>Current:</b>			
Security of Persons and Property			
Other	<u>29,719</u>	<u>29,719</u>	<u>0</u>
Total Expenditures	<u>29,719</u>	<u>29,719</u>	<u>0</u>
Net Change in Fund Balance	(29,719)	(29,719)	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><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 2003 WS QX 0007 W&S Fund  
 For the Year Ended December 31, 2017*

	<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>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(11,664)</u>	<u>0</u>	<u>11,664</u>
Total Other Financing Sources (Uses)	<u>(11,664)</u>	<u>0</u>	<u>11,664</u>
Net Change in Fund Balance	(11,664)	0	11,664
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>\$ 0</u>	<u>\$ 11,664</u>	<u>\$ 11,664</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Court Watch Fund  
 For the Year Ended December 31, 2017*

	<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>			
<b>Current:</b>			
General Government			0
Other	<u>10,467</u>	<u>10,467</u>	<u>0</u>
Total Expenditures	<u>10,467</u>	<u>10,467</u>	<u>0</u>
Net Change in Fund Balance	(10,467)	(10,467)	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><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 JAIGB 2003-JB-007-A049 Fund  
 For the Year Ended December 31, 2017*

	<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>			
<b>Current:</b>			
Security of Persons and Property			
Other	<u>18,210</u>	<u>18,210</u>	<u>0</u>
Total Expenditures	<u>18,210</u>	<u>18,210</u>	<u>0</u>
Net Change in Fund Balance	(18,210)	(18,210)	0
Fund Balance Beginning of Year	18,210	18,210	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Safe Streets Fund  
 For the Year Ended December 31, 2017*

	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance with Final Budget</u></b>
<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	648	648	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 648</u></u>	<u><u>\$ 648</u></u>	<u><u>\$ 0</u></u>



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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Pro-Active Crime Enforcement Fund  
 For the Year Ended December 31, 2017*

	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance with Final Budget</u></b>
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	<u>2,017</u>	<u>2,017</u>	<u>0</u>
Total Expenditures	<u>2,017</u>	<u>2,017</u>	<u>0</u>
Net Change in Fund Balance	(2,017)	(2,017)	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><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 GHSO Traffic Signage Fund  
 For the Year Ended December 31, 2017*

	<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>			
<b>Current:</b>			
Transportation			0
Other	<u>750</u>	<u>750</u>	
Total Expenditures	<u>750</u>	<u>750</u>	<u>0</u>
Net Change in Fund Balance	(750)	(750)	0
Fund Balance Beginning of Year	750	750	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Justice Assist 2005-DJ-BX-0059 Fund  
 For the Year Ended December 31, 2017*

	<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>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(2,924)</u>	<u>0</u>	<u>2,924</u>
Total Other Financing Sources (Uses)	<u>(2,924)</u>	<u>0</u>	<u>2,924</u>
Net Change in Fund Balance	(2,924)	0	2,924
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>\$ 0</u>	<u>\$ 2,924</u>	<u>\$ 2,924</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 PACE 2005-BJ-A02-6429 Fund  
 For the Year Ended December 31, 2017*

	<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>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(5,156)</u>	<u>(5,156)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(5,156)</u>	<u>(5,156)</u>	<u>0</u>
Net Change in Fund Balance	(5,156)	(5,156)	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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Courts Special Projects Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 0	\$ 1,343	\$ 1,343
Fines and Forfeitures	100,000	536,243	436,243
Miscellaneous	1,836	5,049	3,213
Total Revenues	<u>101,836</u>	<u>542,635</u>	<u>440,799</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government			
Personal Services	71,637	75,334	(3,697)
Fringes	40,089	41,670	(1,581)
Other	61,027	55,313	5,714
Total Expenditures	<u>172,753</u>	<u>172,317</u>	<u>436</u>
Net Change in Fund Balance	(70,917)	370,318	441,235
Fund Balance Beginning of Year	640,117	640,117	0
Prior Year Encumbrances Appropriated	<u>24,027</u>	<u>24,027</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 593,227</u>	<u>\$ 1,034,462</u>	<u>\$ 441,235</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 JAG 2006-DJ-BX-0458 Fund  
 For the Year Ended December 31, 2017*

	<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>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(554)</u>	<u>0</u>	<u>554</u>
Total Other Financing Sources (Uses)	<u>(554)</u>	<u>0</u>	<u>554</u>
Net Change in Fund Balance	(554)	0	554
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>\$ 0</u>	<u>\$ 554</u>	<u>\$ 554</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 ALLE-015 Natureworks/Robb Fund  
 For the Year Ended December 31, 2017*

	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance with Final Budget</u></b>
<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	906	906	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 906</u></u>	<u><u>\$ 906</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 PACE 2006-JG-A02-6429 Fund  
 For the Year Ended December 31, 2017*

	<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>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(34)</u>	<u>0</u>	<u>34</u>
Total Other Financing Sources (Uses)	<u>(34)</u>	<u>0</u>	<u>34</u>
Net Change in Fund Balance	(34)	0	34
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>\$ 0</u>	<u>\$ 34</u>	<u>\$ 34</u>



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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Law Enforcement Training Assistance Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 10,000	\$ 24,200	\$ 14,200
Total Revenues	<u>10,000</u>	<u>24,200</u>	<u>14,200</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	10,000	5,250	4,750
Total Expenditures	<u>10,000</u>	<u>5,250</u>	<u>4,750</u>
Net Change in Fund Balance	0	18,950	18,950
Fund Balance Beginning of Year	20,965	20,965	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 20,965</u></u>	<u><u>\$ 39,915</u></u>	<u><u>\$ 18,950</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 JAG 2007-DJ-BX-033 Fund  
 For the Year Ended December 31, 2017*

	<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>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(3,294)</u>	<u>0</u>	<u>3,294</u>
Total Other Financing Sources (Uses)	<u>(3,294)</u>	<u>0</u>	<u>3,294</u>
Net Change in Fund Balance	(3,294)	0	3,294
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>\$ 0</u>	<u>\$ 3,294</u>	<u>\$ 3,294</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Anti-Gang 2007-PS-AGI-314 Fund  
 For the Year Ended December 31, 2017*

	<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	8,347	8,347	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 8,347</u>	<u>\$ 8,347</u>	<u>\$ 0</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Indigent Interlock / Alcohol Fund  
 For the Year Ended December 31, 2017*

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 180,000	\$ 34,152	\$ (145,848)
Total Revenues	<u>180,000</u>	<u>34,152</u>	<u>(145,848)</u>
 <b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	180,000	54,390	125,610
Total Expenditures	<u>180,000</u>	<u>54,390</u>	<u>125,610</u>
 Net Change in Fund Balance	0	(20,238)	(20,238)
 Fund Balance Beginning of Year	29,430	29,430	0
 Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
 Fund Balance End of Year	<u>\$ 29,430</u>	<u>\$ 9,192</u>	<u>\$ (20,238)</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 EDA Award Fund  
 For the Year Ended December 31, 2017*

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

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 ALL-Lima Traffic Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 484	\$ 484	\$ 0
Total Revenues	<u>484</u>	<u>484</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Transportation			
Other	484	484	0
Total Expenditures	<u>484</u>	<u>484</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Fire Reporting Grant Fund  
 For the Year Ended December 31, 2017*

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

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*NS Program Fund*  
*For the Year Ended December 31, 2017*

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
<b>Revenues:</b>			
Charges for Services	\$ 1,200	\$ 186	\$ (1,014)
Total Revenues	<u>1,200</u>	<u>186</u>	<u>(1,014)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Community Environment			
Other	<u>1,200</u>	<u>20</u>	<u>1,180</u>
Total Expenditures	<u>1,200</u>	<u>20</u>	<u>1,180</u>
Net Change in Fund Balance	0	166	166
Fund Balance Beginning of Year	27,553	27,553	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 27,553</u></u>	<u><u>\$ 27,719</u></u>	<u><u>\$ 166</u></u>



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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 JAG 2009-SB-B9-0323 Fund  
 For the Year Ended December 31, 2017*

	<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>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(68)</u>	<u>0</u>	<u>68</u>
Total Other Financing Sources (Uses)	<u>(68)</u>	<u>0</u>	<u>68</u>
Net Change in Fund Balance	(68)	0	68
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>\$ 0</u>	<u>\$ 68</u>	<u>\$ 68</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Priority 1 LFD Training Fund  
 For the Year Ended December 31, 2017*

	<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>			
<b>Current:</b>			
Security of Persons and Property			
Other	<u>690</u>	<u>690</u>	<u>0</u>
Total Expenditures	<u>690</u>	<u>690</u>	<u>0</u>
Net Change in Fund Balance	(690)	(690)	0
Fund Balance Beginning of Year	690	690	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Federal Asset Forfeiture Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 10,000	\$ 0	\$ (10,000)
Investment Income	0	48	48
Total Revenues	<u>10,000</u>	<u>48</u>	<u>(9,952)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	16,262	16,238	24
Total Expenditures	<u>16,262</u>	<u>16,238</u>	<u>24</u>
Net Change in Fund Balance	(6,262)	(16,190)	(9,928)
Fund Balance Beginning of Year	47,903	47,903	0
Prior Year Encumbrances Appropriated	<u>262</u>	<u>262</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 41,903</u>	<u>\$ 31,975</u>	<u>\$ (9,928)</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 JAG 2014-DJ-BX-1084 Fund  
 For the Year Ended December 31, 2017*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 32,071	\$ 32,070	\$ (1)
Total Revenues	<u>32,071</u>	<u>32,070</u>	<u>(1)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	32,071	11,299	20,772
Total Expenditures	<u>32,071</u>	<u>11,299</u>	<u>20,772</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 Out	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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Special Gifts / Memorials Fund  
 For the Year Ended December 31, 2017*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Contributions and Donations	\$ 330,000	\$ 334,637	4,637
Miscellaneous	0	13	13
Total Revenues	<u>330,000</u>	<u>334,650</u>	<u>4,650</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Security of Persons and Property			
Other	0	2,635	(2,635)
Leisure Time Activities			
Other	5,000	1,950	3,050
Capital Outlay	439,634	439,633	1
Total Expenditures	<u>444,634</u>	<u>444,218</u>	<u>416</u>
Net Change in Fund Balance	(114,634)	(109,568)	5,066
Fund Balance Beginning of Year	180,178	180,178	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 65,544</u>	<u>\$ 70,610</u>	<u>\$ 5,066</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Central Point Buttonbush Fund  
 For the Year Ended December 31, 2017*

	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance with Final Budget</u></b>
<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	3,335	3,335	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 3,335</u></u>	<u><u>\$ 3,335</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Legal Research / Computer Fund  
 For the Year Ended December 31, 2017*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 73,000	\$ 59,211	\$ (13,789)
Miscellaneous	0	14	14
Total Revenues	<u>73,000</u>	<u>59,225</u>	<u>(13,775)</u>
<b>Expenditures:</b>			
Capital Outlay	91,476	52,785	38,691
Total Expenditures	<u>91,476</u>	<u>52,785</u>	<u>38,691</u>
Net Change in Fund Balance	(18,476)	6,440	24,916
Fund Balance Beginning of Year	74,197	74,197	0
Prior Year Encumbrances Appropriated	<u>1,476</u>	<u>1,476</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 57,197</u>	<u>\$ 82,113</u>	<u>\$ 24,916</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Court Computerization Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 190,000	\$ 196,441	\$ 6,441
Miscellaneous	0	34	34
Total Revenues	<u>190,000</u>	<u>196,475</u>	<u>6,475</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government			
Other	210,621	210,621	0
Capital Outlay	19,100	19,070	30
Total Expenditures	<u>229,721</u>	<u>229,691</u>	<u>30</u>
Net Change in Fund Balance	(39,721)	(33,216)	6,505
Fund Balance Beginning of Year	465,128	465,128	0
Prior Year Encumbrances Appropriated	<u>4,260</u>	<u>4,260</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 429,667</u>	<u>\$ 436,172</u>	<u>\$ 6,505</u>



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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Special Assessments Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Special Assessments	\$ 0	\$ 19,417	(19,417)
Total Revenues	0	19,417	(19,417)
<b>Expenditures:</b>			
Capital Outlay	119,613	99,213	20,400
<b>Debt Service:</b>			
Principal Retirement	100,000	114,000	(14,000)
Interest and Fiscal Charges	0	6,044	(6,044)
Total Expenditures	219,613	219,257	356
Excess of Revenues Over (Under) Expenditures	(219,613)	(199,840)	19,773
<b>Other Financing Sources (Uses):</b>			
Proceeds from Bonds	100,000	178,720	78,720
Total Other Financing Sources (Uses)	100,000	178,720	78,720
Net Change in Fund Balance	(119,613)	(21,120)	98,493
Fund Balance Beginning of Year	321,113	321,113	0
Prior Year Encumbrances Appropriated	26,120	26,120	0
Fund Balance End of Year	\$ 227,620	\$ 326,113	\$ 98,493

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Fire EMS Grant Fund  
 For the Year Ended December 31, 2017*

	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance with Final Budget</u></b>
<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	10,746	10,746	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 10,746</u></u>	<u><u>\$ 10,746</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 State Issue II Fund  
 For the Year Ended December 31, 2017*

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
<b>Revenues:</b>			
Intergovernmental	\$ 735,950	\$ 0	\$ (735,950)
Total Revenues	<u>735,950</u>	<u>0</u>	<u>(735,950)</u>
<b>Expenditures:</b>			
Capital Outlay	<u>735,950</u>	<u>0</u>	<u>735,950</u>
Total Expenditures	<u>735,950</u>	<u>0</u>	<u>735,950</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 ALL-Lima RRGs Fund  
 For the Year Ended December 31, 2017*

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
<b>Revenues:</b>			
Intergovernmental	\$ 696,132	\$ 518,938	\$ (177,194)
Total Revenues	<u>696,132</u>	<u>518,938</u>	<u>(177,194)</u>
<b>Expenditures:</b>			
Capital Outlay	696,132	518,938	177,194
Total Expenditures	<u>696,132</u>	<u>518,938</u>	<u>177,194</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**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Ottawa River Phase II Fund  
 For the Year Ended December 31, 2017*

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

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 ECDD-06-033 Fund  
 For the Year Ended December 31, 2017*

	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance with Final Budget</u></b>
<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	65,000	65,000	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 65,000</u></u>	<u><u>\$ 65,000</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 FEMA-1720-DR-003-46554 Fund  
 For the Year Ended December 31, 2017*

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

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Obesity Prevention Grant Fund  
 For the Year Ended December 31, 2017*

	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance with Final Budget</u></b>
<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	1,500	1,500	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 1,500</u></u>	<u><u>\$ 1,500</u></u>	<u><u>\$ 0</u></u>



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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 ALL-Vine Street RRGs Fund  
 For the Year Ended December 31, 2017*

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

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Fire Vehicles Fund  
 For the Year Ended December 31, 2017*

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></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	4,835	4,835	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$ 4,835</u></u>	<u><u>\$ 4,835</u></u>	<u><u>\$ 0</u></u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Central Service Roof Fund  
 For the Year Ended December 31, 2017*

	<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	14,804	14,804	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 14,804</u>	<u>\$ 14,804</u>	<u>\$ 0</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 City Building Improvements Fund  
 For the Year Ended December 31, 2017*

	<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>			
Capital Outlay	<u>1</u>	<u>1</u>	<u>0</u>
Total Expenditures	<u>1</u>	<u>1</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**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Police Cruisers and Equipment Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Total Expenditures	0	0	0
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	4,697	4,697	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balance End of Year	\$ 4,697	\$ 4,697	\$ 0

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Note Issue, Government Projects Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Investment Income	\$ 0	\$ 26	\$ 26
Total Revenues	<u>0</u>	<u>26</u>	<u>26</u>
<b>Expenditures:</b>			
Capital Outlay	<u>453</u>	<u>453</u>	<u>0</u>
Total Expenditures	<u>453</u>	<u>453</u>	<u>0</u>
Net Change in Fund Balance	(453)	(427)	26
Fund Balance Beginning of Year	259,078	259,078	0
Prior Year Encumbrances Appropriated	<u>453</u>	<u>453</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 259,078</u>	<u>\$ 259,104</u>	<u>\$ 26</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Buttonbush Preserve Expansion and Path Fund  
 For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Intergovernmental	\$ 66,836	\$ 46,121	\$ (20,715)
Miscellaneous	0	20,714	20,714
Total Revenues	<u>66,836</u>	<u>66,835</u>	<u>(1)</u>
<b>Expenditures:</b>			
Capital Outlay	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>66,836</u>	<u>66,835</u>	<u>(1)</u>
<b>Other Financing Sources (Uses):</b>			
Advances Out	(66,836)	(66,836)	0
Total Other Financing Sources (Uses)	<u>(66,836)</u>	<u>(66,836)</u>	<u>0</u>
Net Change in Fund Balance	0	(1)	(1)
Fund Balance Beginning of Year	1	1	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ (1)</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 2015 Note Issue, Government Projects Fund  
 For the Year Ended December 31, 2017*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Investment Income	\$ 0	\$ 38	\$ 38
Total Revenues	<u>0</u>	<u>38</u>	<u>38</u>
<b>Expenditures:</b>			
Capital Outlay	9,985	9,210	775
Total Expenditures	<u>9,985</u>	<u>9,210</u>	<u>775</u>
Net Change in Fund Balance	(9,985)	(9,172)	813
Fund Balance Beginning of Year	33,197	33,197	0
Prior Year Encumbrances Appropriated	<u>9,985</u>	<u>9,985</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 33,197</u>	<u>\$ 34,010</u>	<u>\$ 813</u>



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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 CMZ01, ALL-Kibby Street Fund  
 For the Year Ended December 31, 2017*

	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance with Final Budget</u></b>
<b>Revenues:</b>			
Intergovernmental	\$ 8,356	\$ 0	\$ (8,356)
Total Revenues	<u>\$ 8,356</u>	<u>\$ 0</u>	<u>\$ (8,356)</u>
<b>Expenditures:</b>			
Capital Outlay	<u>8,356</u>	<u>0</u>	<u>8,356</u>
Total Expenditures	<u>8,356</u>	<u>0</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**

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Lima Stadium Park, ALLE-002C Fund  
 For the Year Ended December 31, 2017*

	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance with Final Budget</u></b>
<b>Revenues:</b>			
Intergovernmental	\$ 415,245	\$ 415,244	\$ (1)
Total Revenues	<u>415,245</u>	<u>415,244</u>	<u>(1)</u>
<b>Expenditures:</b>			
Capital Outlay	<u>277,245</u>	<u>277,244</u>	<u>1</u>
Total Expenditures	<u>277,245</u>	<u>277,244</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	<u>138,000</u>	<u>138,000</u>	<u>0</u>
<b>Other Financing Sources (Uses):</b>			
Advances Out	<u>(138,000)</u>	<u>(138,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(138,000)</u>	<u>(138,000)</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	(277,245)	(277,245)	0
Prior Year Encumbrances Appropriated	<u>277,245</u>	<u>277,245</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 ALL-Safe Routes to Schools, PID 96262 Fund  
 For the Year Ended December 31, 2017*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 116,906	\$ 116,906	\$ 0
Total Revenues	<u>116,906</u>	<u>116,906</u>	<u>0</u>
<b>Expenditures:</b>			
Capital Outlay	<u>116,906</u>	<u>116,906</u>	<u>0</u>
Total Expenditures	<u>116,906</u>	<u>116,906</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 ALL-Lima Bike Lanes, PID 96710 Fund  
 For the Year Ended December 31, 2017*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 43,147	\$ 38,609	\$ (4,538)
Total Revenues	<u>43,147</u>	<u>38,609</u>	<u>(4,538)</u>
<b>Expenditures:</b>			
Capital Outlay	<u>43,147</u>	<u>38,609</u>	<u>4,538</u>
Total Expenditures	<u>43,147</u>	<u>38,609</u>	<u>4,538</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 ALL-Cable Road Sidewalks, PID 95496 Fund  
 For the Year Ended December 31, 2017*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 302,933	\$ 302,932	\$ (1)
Total Revenues	<u>302,933</u>	<u>302,932</u>	<u>(1)</u>
<b>Expenditures:</b>			
Capital Outlay	<u>302,933</u>	<u>302,932</u>	<u>1</u>
Total Expenditures	<u>302,933</u>	<u>302,932</u>	<u>1</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Cooperative Park Improvements Grant Fund  
 For the Year Ended December 31, 2017*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Intergovernmental	\$ 36,500	\$ 36,500	\$ 0
Total Revenues	<u>36,500</u>	<u>36,500</u>	<u>0</u>
<b>Expenditures:</b>			
Capital Outlay	<u>36,500</u>	<u>36,500</u>	<u>0</u>
Total Expenditures	<u>36,500</u>	<u>36,500</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Debt Service Fund  
For the Year Ended December 31, 2017*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>			
Investment Income	\$ 0	\$ 10,966	\$ 10,966
Miscellaneous	186,100	184,010	(2,090)
Total Revenues	<u>186,100</u>	<u>194,976</u>	<u>8,876</u>
<b>Expenditures:</b>			
<b>Debt Service:</b>			
Principal Retirement	3,689,274	3,503,591	185,683
Interest and Fiscal Charges	112,669	119,611	(6,942)
Manuscript Debt Purchased	0	178,720	(178,720)
Total Expenditures	<u>3,801,943</u>	<u>3,801,922</u>	<u>21</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,615,843)</u>	<u>(3,606,946)</u>	<u>8,897</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds from General Obligation Bonds Issued	3,615,843	2,653,674	(962,169)
Premium from General Obligation Bonds Issued	0	24,546	24,546
Transfers In	0	928,725	928,725
Total Other Financing Sources (Uses)	<u>3,615,843</u>	<u>3,606,945</u>	<u>(8,898)</u>
Net Change in Fund Balance	0	(1)	(1)
Fund Balance Beginning of Year	1	1	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ (1)</u>

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

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Special Assessment Debt Service Fund  
For the Year Ended December 31, 2017*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>			
Special Assessments	\$ 193,642	\$ 61,599	\$ (132,043)
Total Revenues	<u>193,642</u>	<u>61,599</u>	<u>(132,043)</u>
<b>Expenditures:</b>			
<b>Debt Service:</b>			
Principal Retirement	184,010	70,010	114,000
Interest and Fiscal Charges	9,632	7,922	1,710
Total Expenditures	<u>193,642</u>	<u>77,932</u>	<u>115,710</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(16,333)</u>	<u>(16,333)</u>
<b>Other Financing Sources (Uses):</b>			
Advances In	0	89,026	89,026
Advances Out	0	(72,693)	(72,693)
Total Other Financing Sources (Uses)	<u>0</u>	<u>16,333</u>	<u>16,333</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	1	1	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 0</u>



**COMBINING STATEMENTS FOR  
PROPRIETARY FUNDS**



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

**Enterprise Funds**

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

*Water*  
*Water Construction*  
*Water Replace/Improvement*  
*Guarantee Deposits*  
*Water Utility Reserve*  
*2014 Note Issue-Water Projects*  
*Sewer*  
*Construction-2009 Debt Issue*  
*North Collett Sewer*  
*2014 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, 2017*

	<b>Health Benefits</b>	<b>Public Works Gasoline</b>	<b>Utility Gasoline</b>	<b>Totals</b>
<b>Assets</b>				
<i>Current assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,254,952	\$ 163,460	\$ 0	\$ 2,418,412
Materials and Supplies Inventory	0	23,513	30,893	54,406
<i>Total Current Assets</i>	<u>2,254,952</u>	<u>186,973</u>	<u>30,893</u>	<u>2,472,818</u>
<i>Total Assets</i>	<u>2,254,952</u>	<u>186,973</u>	<u>30,893</u>	<u>2,472,818</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	1,275	28,479	16,825	46,579
Claims Payable	936,856	0	0	936,856
Advances from Other Funds	0	0	35,212	35,212
<i>Total Current Liabilities</i>	<u>938,131</u>	<u>28,479</u>	<u>52,037</u>	<u>1,018,647</u>
<i>Total Liabilities</i>	<u>938,131</u>	<u>28,479</u>	<u>52,037</u>	<u>1,018,647</u>
<b>Net Position</b>				
Unrestricted	<u>1,316,821</u>	<u>158,494</u>	<u>(21,144)</u>	<u>1,454,171</u>
<i>Total Net Position</i>	<u><u>\$ 1,316,821</u></u>	<u><u>\$ 158,494</u></u>	<u><u>\$ (21,144)</u></u>	<u><u>\$ 1,454,171</u></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, 2017*

	<b>Health Benefits</b>	<b>Public Works Gasoline</b>	<b>Utility Gasoline</b>	<b>Totals</b>
<b>Operating Revenues:</b>				
Charges for Services	\$ 6,197,748	\$ 101,013	\$ 145,005	\$ 6,443,766
Other Operating Revenues	1,414,268	130,695	3,674	1,548,637
Total Operating Revenues	<u>7,612,016</u>	<u>231,708</u>	<u>148,679</u>	<u>7,992,403</u>
<b>Operating Expenses:</b>				
Claims Expense	7,464,345	0	0	7,464,345
Other Services and Charges	1,061,212	196,395	145,056	1,402,663
Capital Outlay	0	0	0	0
Depreciation	0	0	0	0
Total Operating Expenses	<u>8,525,557</u>	<u>196,395</u>	<u>145,056</u>	<u>8,867,008</u>
Change in Net Position	(913,541)	35,313	3,623	(874,605)
Net Position - Beginning of Year	<u>2,230,362</u>	<u>123,181</u>	<u>(24,767)</u>	<u>2,328,776</u>
Net Position - End of Year	<u>\$ 1,316,821</u>	<u>\$ 158,494</u>	<u>\$ (21,144)</u>	<u>\$ 1,454,171</u>

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

*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2017*

	<b>Health Benefits</b>	<b>Public Works Gasoline</b>	<b>Utility Gasoline</b>	<b>Total</b>
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Interfund Services Provided	\$ 6,197,723	\$ 101,013	\$ 145,005	\$ 6,443,741
Other Cash Receipts	1,414,293	130,695	3,675	1,548,663
Cash Payments for Other Services and Charges	(1,064,444)	(195,001)	(139,878)	(1,399,323)
Cash Payments for Claims	(6,838,177)	0	0	(6,838,177)
Net Cash Provided by (Used in) Operating Activities	<u>(290,605)</u>	<u>36,707</u>	<u>8,802</u>	<u>(245,096)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Advances to Other Funds	0	0	(44,014)	(44,014)
Advances from Other Funds	0	0	35,212	35,212
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>(8,802)</u>	<u>(8,802)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(290,605)	36,707	0	(253,898)
Cash and Cash Equivalents Beginning of Year	<u>2,545,557</u>	<u>126,753</u>	<u>0</u>	<u>2,672,310</u>
Cash and Cash Equivalents End of Year	<u>\$ 2,254,952</u>	<u>\$ 163,460</u>	<u>\$ 0</u>	<u>\$ 2,418,412</u>
<b>Reconciliation of Operating Gain (Loss) to Net Cash Provided by (Used in) Operating Activities:</b>				
Operating Gain (Loss)	\$ (913,541)	\$ 35,313	\$ 3,623	(874,605)
(Increase) Decrease in Assets:				
Materials and Supply Inventory	0	(11,849)	(1,536)	(13,385)
Increase (Decrease) in Liabilities:				
Accounts Payable	(3,232)	13,243	6,715	16,726
Claims Payable	626,168	0	0	626,168
Net Cash Provided by (Used in) Operating Activities	<u>\$ (290,605)</u>	<u>\$ 36,707</u>	<u>\$ 8,802</u>	<u>\$ (245,096)</u>

**COMBINING STATEMENTS FOR  
FIDUCIARY FUNDS**



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

Fiduciary funds are used to account for assets held by the City in a trustee capacity, or as an agent for individuals, private organizations, other governmental units, and/or funds. The following is the City's fiduciary fund type:

**Agency Funds**

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

*Building Fees:*

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

*Fire Insurance:*

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

*Security Deposits:*

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

*Law Library Trust:*

To account for the collection of fines and forfeitures required to be remitted to the County's law library resources fund.

*Municipal Court:*

This fund reports fines and forfeitures collected the Lima Municipal Court for distribution to various State and local governments.

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

*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2017*

	<b>Balance 12/31/16</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 12/31/17</b>
<b>Building Fees</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 14,882	\$ (14,882)	\$ 0
Total Assets	<u>\$ 0</u>	<u>\$ 14,882</u>	<u>\$ (14,882)</u>	<u>\$ 0</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$ 0	\$ 14,882	\$ (14,882)	\$ 0
Total Liabilities	<u>\$ 0</u>	<u>\$ 14,882</u>	<u>\$ (14,882)</u>	<u>\$ 0</u>
<b>Fire Insurance</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 117,451	\$ 176,957	\$ (183,041)	\$ 111,367
Total Assets	<u>\$ 117,451</u>	<u>\$ 176,957</u>	<u>\$ (183,041)</u>	<u>\$ 111,367</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$ 117,451	\$ 176,957	\$ (183,041)	\$ 111,367
Total Liabilities	<u>\$ 117,451</u>	<u>\$ 176,957</u>	<u>\$ (183,041)</u>	<u>\$ 111,367</u>
<b>Security Deposits</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 218,259	\$ 105,706	\$ (42,344)	\$ 281,621
Total Assets	<u>\$ 218,259</u>	<u>\$ 105,706</u>	<u>\$ (42,344)</u>	<u>\$ 281,621</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$ 218,259	\$ 105,706	\$ (42,344)	\$ 281,621
Total Liabilities	<u>\$ 218,259</u>	<u>\$ 105,706</u>	<u>\$ (42,344)</u>	<u>\$ 281,621</u>
<b>Law Library Trust</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 30,097	\$ 65,559	\$ (64,002)	\$ 31,654
Total Assets	<u>\$ 30,097</u>	<u>\$ 65,559</u>	<u>\$ (64,002)</u>	<u>\$ 31,654</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 30,097	\$ 65,559	\$ (64,002)	\$ 31,654
Total Liabilities	<u>\$ 30,097</u>	<u>\$ 65,559</u>	<u>\$ (64,002)</u>	<u>\$ 31,654</u>

(continued)



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

*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2017*

	<b>Balance 12/31/16</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 12/31/17</b>
<b>Municipal Court</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 532,203	\$ 532,583	\$ (532,203)	\$ 532,583
Accounts Receivable	520,342	529,844	(520,342)	529,844
Total Assets	<u>\$ 1,052,545</u>	<u>\$ 1,062,427</u>	<u>\$ (1,052,545)</u>	<u>\$ 1,062,427</u>
<b>Liabilities:</b>				
Undistributed Monies	\$ 1,052,545	\$ 1,062,427	\$ (1,052,545)	\$ 1,062,427
Total Liabilities	<u>\$ 1,052,545</u>	<u>\$ 1,062,427</u>	<u>\$ (1,052,545)</u>	<u>\$ 1,062,427</u>
<b>Total Agency Funds</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 365,807	\$ 363,104	\$ (304,269)	\$ 424,642
Cash and Cash Equivalents in Segregated Accounts	532,203	532,583	(532,203)	532,583
Accounts Receivable	520,342	529,844	(520,342)	529,844
Total Assets	<u>\$ 1,418,352</u>	<u>\$ 1,425,531</u>	<u>\$ (1,356,814)</u>	<u>\$ 1,487,069</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$ 30,097	\$ 65,559	\$ (64,002)	\$ 31,654
Undistributed Monies	1,052,545	1,062,427	(1,052,545)	1,062,427
Deposits Held and Due to Others	335,710	297,545	(240,267)	392,988
Total Liabilities	<u>\$ 1,418,352</u>	<u>\$ 1,425,531</u>	<u>\$ (1,356,814)</u>	<u>\$ 1,487,069</u>

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



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

*Supplementary Schedule*  
*General Fund Cash Basis to GAAP Basis Reconciliation*  
*For the Year Ended December 31, 2017*

	<b>Cash Transactions General Fund</b>	<b>GAAP Entries / Encumbrances</b>	<b>Insurance Repair</b>	<b>Capital Replacement</b>	<b>Unclaimed Monies</b>	<b>Total General Fund, GAAP Basis</b>
<b>Revenues:</b>						
Property Taxes	\$ 1,132,789	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,132,789
Municipal Income Tax	17,679,370	(75,183)	0	0	0	17,604,187
Intergovernmental	1,322,000	(4,281)	0	0	0	1,317,719
Charges for Services	9,247,514	(303,789)	0	0	0	8,943,725
Fees, Licenses and Permits	822,374	0	0	0	0	822,374
Fines and Forfeitures	1,279,821	7,720	0	0	0	1,287,541
Contributions and Donations	0	0	0	1,347	0	1,347
Investment Income	255,183	(1,601)	0	0	0	253,582
Miscellaneous	594,935	(19,711)	5,997	23	9,611	590,855
Total Revenues	<u>32,333,986</u>	<u>(396,845)</u>	<u>5,997</u>	<u>1,370</u>	<u>9,611</u>	<u>31,954,119</u>
<b>Expenditures:</b>						
<b>Current:</b>						
Security of Persons and Property	17,956,271	229,472	0	0	0	18,185,743
Leisure Time Activities	1,268,444	(2,343)	0	0	0	1,266,101
Community Environment	1,057,327	(9,866)	0	0	0	1,047,461
Transportation	1,146,468	10,119	0	0	0	1,156,587
General Government	10,490,786	164,450	5,811	0	0	10,661,047
Capital Outlay	1,160,763	387,219	0	53,857	0	1,601,839
<b>Debt Service:</b>						
Interest and Fiscal Charges	3,400	0	0	0	0	3,400
Total Expenditures	<u>33,083,458</u>	<u>779,052</u>	<u>5,811</u>	<u>53,857</u>	<u>0</u>	<u>33,922,178</u>
Excess of Revenues Over (Under) Expenditures	<u>(749,472)</u>	<u>(1,175,897)</u>	<u>186</u>	<u>(52,487)</u>	<u>9,611</u>	<u>(1,968,059)</u>
<b>Other Financing Sources (Uses):</b>						
Proceeds from the Disposal of Capital Assets	50,084	0	0	0	0	50,084
Transfers In	0	5,156	0	0	0	5,156
Transfers Out	(928,725)	0	0	0	0	(928,725)
Advances In	769,533	(769,533)	0	0	0	0
Advances Out	(207,769)	207,769	0	0	0	0
Total Other Financing Sources (Uses)	<u>(316,877)</u>	<u>(556,608)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(873,485)</u>
Net Change in Fund Balance	(1,066,350)	(1,732,504)	186	(52,487)	9,611	(2,841,544)
Fund Balance Beginning of Year	10,170,963	981,500	34,580	55,943	363,256	11,606,242
Prior Year Encumbrances Appropriated	977,244	(977,244)	0	0	0	0
Fund Balance End of Year	<u>\$ 10,081,857</u>	<u>\$ (1,728,248)</u>	<u>\$ 34,766</u>	<u>\$ 3,456</u>	<u>\$ 372,867</u>	<u>\$ 8,764,698</u>

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# Statistical Section



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

This part of the City of Lima’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements and note disclosures say about the City’s overall financial health.

**Contents**

**Pages**

**Financial Trends**

**S2 – S9**

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

**Revenue Capacity**

**S10 – S18**

These schedules contain information to help the reader assess the City’s most significant local revenue sources, property tax and municipal income tax.

**Debt Capacity**

**S19 – S26**

These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.

**Demographic and Economic Information**

**S27 – S28**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.

**Operating Information**

**S29 – S37**

These schedules contain service data to help the reader understand how the information in the City’s financial report relates to the services the City provides and the activities it performs.

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports and basic financial statements for the relevant year.

**City of Lima**  
Allen County, Ohio

*Net Position By Component*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2017	2016	2015	Restated (1) 2014
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$ 55,708,866	\$ 54,889,633	\$ 52,627,927	\$ 53,589,765
Restricted:				
Capital Projects	480,161	478,215	676,555	629,352
Debt Service	325,158	331,853	368,859	327,255
Other Purposes	4,453,728	4,534,769	4,223,911	4,262,769
Unrestricted	(22,021,758)	(15,520,726)	(12,489,178)	(13,423,383)
<b>Total Governmental Activities Net Position</b>	<b>\$ 38,946,155</b>	<b>\$ 44,713,744</b>	<b>\$ 45,408,074</b>	<b>\$ 45,385,758</b>
<b>Business Type - Activities</b>				
Net Investment in Capital Assets	\$ 37,874,252	\$ 38,609,468	\$ 37,464,541	\$ 33,632,832
Unrestricted	22,026,590	19,074,782	16,467,027	18,903,247
<b>Total Business-Type Activities Net Position</b>	<b>\$ 59,900,842</b>	<b>\$ 57,684,250</b>	<b>\$ 53,931,568</b>	<b>\$ 52,536,079</b>
<b>Primary Government</b>				
Net Investment in Capital Assets	\$ 93,583,118	\$ 93,499,101	\$ 90,092,468	\$ 87,222,597
Restricted	5,259,047	5,344,837	5,269,325	5,219,376
Unrestricted	4,832	3,554,056	3,977,849	5,479,864
<b>Total Primary Government Net Position</b>	<b>\$ 98,846,997</b>	<b>\$ 102,397,994</b>	<b>\$ 99,339,642</b>	<b>\$ 97,921,837</b>

(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.



2013	Restated (2) 2012	2011	2010	2009	Restated (3) 2008
\$ 54,734,230	\$ 53,973,918	\$ 56,821,196	\$ 49,676,862	\$ 43,055,899	\$ 40,891,497
438,436	1,064,702	194,001	1,406,929	527,038	142,829
358,747	347,738	593,543	761,623	1,348,083	18,812
4,423,095	5,149,984	5,023,634	5,975,922	5,921,551	7,650,362
12,450,455	12,285,690	8,768,927	7,634,539	7,511,762	7,373,868
<u>\$ 72,404,963</u>	<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>
\$ 33,741,830	\$ 35,854,478	\$ 38,714,090	\$ 32,171,497	\$ 20,390,890	\$ 44,045,884
18,760,654	15,379,956	16,839,523	16,969,710	24,579,657	2,799,907
<u>\$ 52,502,484</u>	<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>
\$ 88,476,060	\$ 89,828,396	\$ 95,535,286	\$ 81,848,359	\$ 63,446,789	\$ 84,937,381
5,220,278	6,562,424	5,811,178	8,144,474	7,796,672	7,812,003
31,211,109	27,665,646	25,608,450	24,604,249	32,091,419	10,173,775
<u>\$ 124,907,447</u>	<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>

**City of Lima**  
Allen County, Ohio

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

	2017	2016	2015	2014	2013	Restated 2012	2011	2010	2009	2008
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Services:										
Security of Persons and Property:	\$ 685,450	\$ 658,630	\$ 745,871	\$ 705,820	\$ 547,876	\$ 625,269	\$ 462,502	\$ 569,575	\$ 306,309	\$ 360,471
Leisure Time Activities	46,197	52,168	50,668	46,248	50,917	52,673	50,973	60,801	59,672	60,284
Community Environment	430,197	373,107	348,194	440,038	449,415	362,979	416,275	341,993	358,286	183,819
Transportation	1,068,231	860,204	475,745	423,150	406,601	491,280	535,746	426,972	363,584	175,083
General Government	11,368,557	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
Subtotal - Charges for Services	13,598,632	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
Operating Grants, Contributions and Interest										
Security of Persons and Property:	238,003	467,116	664,149	290,047	872,078	567,853	568,165	196,712	704,926	119,593
Leisure Time Activities	23,170	30,968	207,496	79,398	2,272	24,632	50,000	30,120	0	0
Community Environment	1,162,283	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
Transportation	895,487	1,100,078	1,897,682	1,377,507	1,430,384	1,678,443	1,297,524	103,606	261,940	0
General Government	35,049	49,429	0	0	30	16,533	8,927	187,535	9,903	0
Subtotal - Operating Grants, Contributions and Interest	2,353,992	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
Capital Grants and Contributions:										
Security of Persons and Property:	0	124,364	0	0	0	0	75,000	55,000	55,000	19,836
Leisure Time Activities	451,744	1,069,756	99,000	0	0	0	0	49,500	64,500	42,243
Community Environment	1,347	1,556	4,519	2,297	3,074	6,830	798	900,208	545,032	716,805
Transportation	2,622,376	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
General Government	15,453	81,200	94,371	40,497	0	0	0	0	0	0
Subtotal - Capital Grants and Contributions	3,090,920	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
<i>Total Governmental Activities Program Revenues</i>	<i>19,043,544</i>	<i>19,135,541</i>	<i>18,567,577</i>	<i>17,253,221</i>	<i>15,827,546</i>	<i>17,288,873</i>	<i>20,446,456</i>	<i>23,678,069</i>	<i>15,238,074</i>	<i>12,783,169</i>
Business-Type Activities:										
Charges for Services:										
Water	17,446,437	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
Sewer	14,142,850	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
Refuse	2,750,646	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
Storm Water	2,369,220	2,412,386	2,267,624	2,358,212	2,371,200	2,365,696	2,344,726	2,237,087	0	0
Subtotal - Charges for Services	36,709,153	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
Operating Grants, Contributions and Interest										
Water	0	0	0	0	90,230	0	0	0	0	0
Sewer	187,008	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	187,008	0	0	0	90,230	0	0	0	0	0
Capital Grants and Contributions										
Water	27,450	59,874	34,037	46,100	35,371	47,708	37,437	45,091	30,413	326,741
Sewer	0	0	186	190	0	0	0	0	0	191,293
Refuse	0	0	0	0	0	0	0	0	0	0
Storm Water	0	0	0	0	0	0	0	592,633	0	0
Subtotal - Capital Grants and Contributions	27,450	59,874	34,223	46,290	35,371	47,708	37,437	637,724	30,413	518,034
<i>Total Business-Type Activities Program Revenues</i>	<i>36,923,611</i>	<i>35,200,796</i>	<i>31,439,195</i>	<i>32,111,168</i>	<i>28,717,944</i>	<i>27,821,608</i>	<i>26,115,352</i>	<i>25,084,770</i>	<i>20,735,340</i>	<i>20,822,392</i>
<i>Total Primary Government Program Revenues</i>	<i>\$ 55,967,155</i>	<i>\$ 54,336,337</i>	<i>\$ 50,006,772</i>	<i>\$ 49,364,389</i>	<i>\$ 44,545,490</i>	<i>\$ 45,110,481</i>	<i>\$ 46,561,808</i>	<i>\$ 48,762,839</i>	<i>\$ 35,973,414</i>	<i>\$ 33,605,561</i>

(continued)

**City of Lima**  
Allen County, Ohio

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

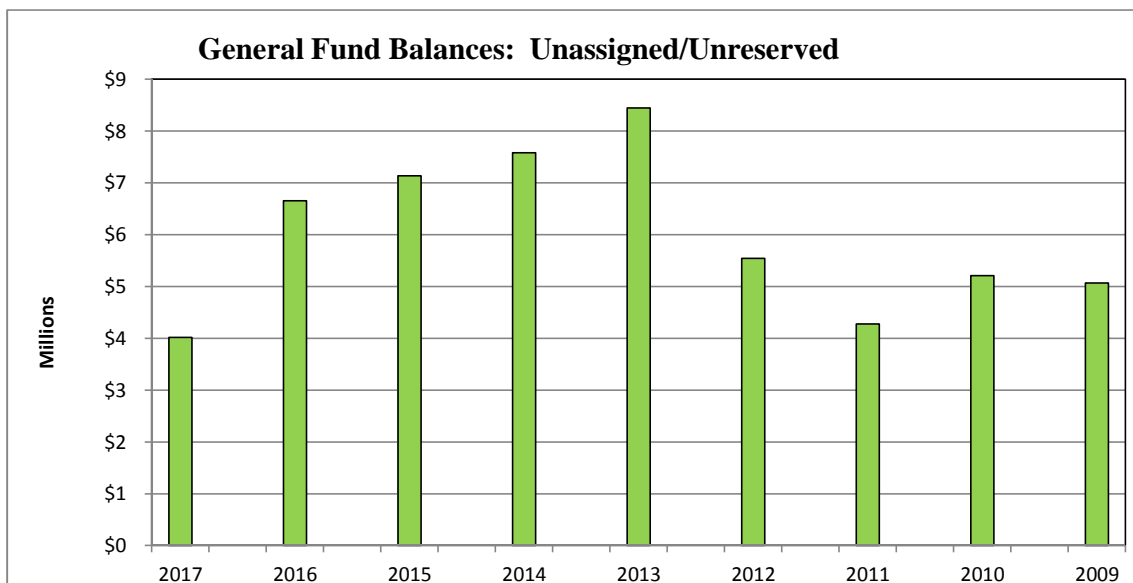
	2017	2016	2015	2014	2013	Restated 2012	2011	Restated 2010	2009	2008
<b>Expenses</b>										
Governmental Activities:										
Security of Persons and Property:	\$ 20,631,088	\$ 21,338,291	\$ 18,511,963	\$ 17,137,714	\$ 16,700,344	\$ 15,639,553	\$ 16,553,253	\$ 15,742,649	\$ 15,878,806	\$ 16,217,669
Leisure Time Activities	2,190,068	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
Community Environment	3,118,020	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
Transportation	6,167,355	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
General Government	13,329,978	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
Interest and Fiscal Charges	144,981	151,093	163,865	150,570	128,601	134,208	148,448	97,438	108,658	109,812
<i>Total Governmental Activities Expenses</i>	<u>45,581,490</u>	<u>40,205,788</u>	<u>38,639,207</u>	<u>36,692,583</u>	<u>35,999,617</u>	<u>34,307,136</u>	<u>34,235,901</u>	<u>36,002,207</u>	<u>34,393,294</u>	<u>34,341,421</u>
Business-Type Activities										
Water	15,516,585	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
Sewer	14,442,424	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
Refuse	2,794,860	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
Storm Water	2,281,316	1,983,244	1,576,872	1,507,012	1,494,399	1,373,998	1,007,402	627,021	0	0
<i>Total Business-Type Activities Expenses</i>	<u>35,035,185</u>	<u>31,819,920</u>	<u>30,676,013</u>	<u>28,192,299</u>	<u>27,571,347</u>	<u>34,411,341</u>	<u>20,482,363</u>	<u>22,176,555</u>	<u>22,593,083</u>	<u>20,177,699</u>
<i>Total Primary Government Program Expenses</i>	<u>80,616,675</u>	<u>72,025,708</u>	<u>69,315,220</u>	<u>64,884,882</u>	<u>63,570,964</u>	<u>68,718,477</u>	<u>54,718,264</u>	<u>58,178,762</u>	<u>56,986,377</u>	<u>54,519,120</u>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(26,537,946)	(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)
Business-Type Activities	<u>1,888,426</u>	<u>3,380,876</u>	<u>763,182</u>	<u>3,918,869</u>	<u>1,146,597</u>	<u>(6,589,733)</u>	<u>5,632,989</u>	<u>2,908,215</u>	<u>(1,857,743)</u>	<u>644,693</u>
<i>Total Primary Government Net Expense</i>	<u>(24,649,520)</u>	<u>(17,689,371)</u>	<u>(19,308,448)</u>	<u>(15,520,493)</u>	<u>(19,025,474)</u>	<u>(23,607,996)</u>	<u>(8,156,456)</u>	<u>(9,415,923)</u>	<u>(21,012,963)</u>	<u>(20,913,559)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities										
Property Taxes Levied For:										
General Purposes	\$ 1,098,789	\$ 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
Income Taxes levied for:										
General Purposes	17,616,030	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
Other Local Taxes	242,313	247,247	228,322	242,020	198,947	181,827	179,510	151,253	104,775	133,697
Intergovernmental Revenue, Unrestricted	1,025,368	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
Contributed Capital	0	0	0	0	0	(1,893,336)	(527,031)	0	0	0
Rebate on RZ and BAB Bonds	0	14,006	16,051	18,087	19,897	23,798	25,726	8,590	0	0
Gain (Loss) on Sale of Capital Assets	0	55,836	(47,591)	24,535	39,418	727,446	52,288	47,078	(38,410)	8,078
Investment Earnings	269,137	97,066	126,528	185,960	(55,596)	143,015	556,065	(116,390)	743,766	981,926
Miscellaneous	718,239	248,566	306,458	463,048	475,123	630,036	158,562	124,343	99,521	82,102
Transfers	(199,519)	(154,332)	(400,086)	(288,816)	0	19,553	31,691	(1,088,635)	0	0
<i>Total Governmental Activities</i>	<u>20,770,357</u>	<u>20,375,917</u>	<u>20,093,946</u>	<u>19,618,906</u>	<u>19,755,002</u>	<u>18,438,994</u>	<u>19,734,871</u>	<u>19,415,680</u>	<u>21,442,185</u>	<u>23,532,714</u>
Business-Type Activities										
Contributed Capital	0	0	0	0	0	1,893,336	527,031	0	0	0
Rebate on RZ and BAB Bonds	0	193,744	199,218	198,789	197,289	214,741	214,327	107,164	0	0
Gain (Loss) on Sale of Capital Assets	0	(3,882)	113	(15,376)	(147,348)	148,737	17,912	9,992	(17,501)	16,541
Investment Earnings	35,487	19,838	23,743	42,545	(5,634)	33,293	51,838	56,654	0	26,808
Miscellaneous	93,160	7,774	9,147	113,284	77,146	0	0	0	0	0
Transfers	199,519	154,332	400,086	288,816	0	(19,553)	(31,691)	1,088,635	0	0
<i>Total Business-Type Activities Expenses</i>	<u>328,166</u>	<u>371,806</u>	<u>632,307</u>	<u>628,058</u>	<u>121,453</u>	<u>2,270,554</u>	<u>779,417</u>	<u>1,262,445</u>	<u>(17,501)</u>	<u>43,349</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>21,098,523</u>	<u>20,747,723</u>	<u>20,726,253</u>	<u>20,246,964</u>	<u>19,876,455</u>	<u>20,709,548</u>	<u>20,514,288</u>	<u>20,678,125</u>	<u>21,424,684</u>	<u>23,576,063</u>
<b>Change in Net Position</b>										
Governmental Activities	(5,767,589)	(694,330)	22,316	179,544	(417,069)	1,420,731	5,945,426	7,091,542	2,286,965	1,974,462
Business-Type Activities	<u>2,216,592</u>	<u>3,752,682</u>	<u>1,395,489</u>	<u>4,546,927</u>	<u>1,268,050</u>	<u>(4,319,179)</u>	<u>6,412,406</u>	<u>4,170,660</u>	<u>(1,875,244)</u>	<u>688,042</u>
<i>Total Primary Government Change in Net Position</i>	<u>(3,550,997)</u>	<u>3,058,352</u>	<u>1,417,805</u>	<u>4,726,471</u>	<u>850,981</u>	<u>(2,898,448)</u>	<u>12,357,832</u>	<u>11,262,202</u>	<u>411,721</u>	<u>2,662,504</u>

**City of Lima**  
Allen County, Ohio

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

	2017	2016	2015	2014
<b>General Fund</b>				
Nonspendable	\$ 740,034	\$ 1,284,431	\$ 583,715	\$ 485,360
Assigned	7,806,185	6,301,704	3,500,661	2,482,658
Unassigned	218,479	4,020,107	6,653,455	7,136,340
Reserved	0	0	0	0
Unreserved	0	0	0	0
Total General Fund	8,764,698	11,606,242	10,737,831	10,104,358
Unassigned / Unreserved	\$ 218,479	\$ 4,020,107	\$ 6,653,455	\$ 7,136,340
<b>All Other Governmental Funds</b>				
Nonspendable	16,022	148,292	128,312	67,290
Restricted	4,165,767	4,005,187	3,788,214	4,247,458
Committed	1,317,114	1,219,456	1,120,573	1,002,145
Assigned	400,260	516,864	455,177	464,242
Unassigned (Deficit)	(168,643)	(654,309)	(309,532)	(59,655)
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service funds	0	0	0	0
Capital Projects funds	0	0	0	0
Total All Other Governmental Funds	5,730,520	5,235,490	5,182,744	5,721,480
<b>Total Governmental Funds</b>	<u>\$ 14,495,218</u>	<u>\$ 16,841,732</u>	<u>\$ 15,920,575</u>	<u>\$ 15,825,838</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.



2013	2012	2011	Restated (1) 2010	2009	Restated 2008
\$ 335,178	\$ 483,693	\$ 300,747	\$ 286,052	\$ 0	\$ 0
1,776,476	539,932	409,547	511,635	0	0
7,583,085	8,445,565	5,542,813	4,277,063	0	0
0	0	0		373,084	222,038
0	0	0		5,207,150	5,069,554
9,694,739	9,469,190	6,253,107	5,074,750	5,580,234	5,291,592
\$ 7,583,085	\$ 8,445,565	\$ 5,542,813	\$ 4,277,063	\$ 5,207,150	\$ 5,069,554
10,277	19,077	9,777	20,987	0	0
4,415,377	5,818,782	5,226,640	7,425,551	0	0
907,283	818,006	893,710	402,056	0	0
419,483	409,553	651,067	1,128,966	0	0
(227,730)	(177,323)	(457,505)	(1,478,489)	0	0
0	0	0	0	3,709,203	2,648,256
0	0	0	0	2,345,024	3,924,360
0	0	0	0	1,091,571	1,348,083
0	0	0	0	205,034	(561,633)
5,524,690	6,888,095	6,323,689	7,499,071	7,350,832	7,359,066
\$ 15,219,429	\$ 16,357,285	\$ 12,576,796	\$ 12,573,821	\$ 12,931,066	\$ 12,650,658

**City of Lima**  
Allen County, Ohio

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

	2017	2016	2015	2014
<b>Revenues</b>				
Property Taxes	\$ 1,132,789	\$ 1,096,802	\$ 1,100,285	\$ 1,117,935
Municipal Income Taxes	17,604,187	17,825,204	17,388,739	16,489,310
Other Local Taxes	242,313	247,247	228,322	242,020
Intergovernmental	7,184,267	8,180,243	7,857,561	7,733,093
Charges for Service	9,571,094	9,318,500	8,197,077	7,633,283
Fees, Licenses and Permits	822,374	779,859	797,528	828,058
Fines and Forfeitures	2,327,497	2,222,474	1,965,540	2,052,234
Special Assessments	81,016	62,487	60,147	69,281
Contributions and Donations	338,284	40,224	214,235	0
Investment Income	276,070	115,371	138,465	200,432
Miscellaneous	653,233	321,434	320,375	427,594
<b>Total Revenues</b>	<b>40,233,124</b>	<b>40,209,845</b>	<b>38,268,274</b>	<b>36,793,240</b>
<b>Expenditures</b>				
Current:				
Security of Persons and Property:	18,903,033	18,162,739	17,669,769	16,634,501
Leisure Time Activities	1,291,896	1,319,056	1,365,118	1,158,284
Community Environment	2,846,388	2,348,584	2,785,138	2,608,628
Transportation	3,063,328	3,317,840	4,383,030	4,345,424
General Government	11,010,614	9,132,175	8,849,674	8,800,884
Capital Outlay	4,561,868	4,467,372	3,669,863	4,180,747
Debt Service:				
Principal Retirement	3,503,174	3,596,034	2,486,591	444,000
Interest and Fiscal Charges	150,800	157,240	157,861	135,501
<b>Total Expenditures</b>	<b>45,331,101</b>	<b>42,501,040</b>	<b>41,367,044</b>	<b>38,307,969</b>
<b>Excess of Revenues Over</b>				
<b>(Under) Expenditures</b>	<b>(5,097,977)</b>	<b>(2,291,195)</b>	<b>(3,098,770)</b>	<b>(1,514,729)</b>
<b>Other Financing Sources (Uses)</b>				
Premium on General Obligation Debt	24,546	26,243	31,827	29,782
Proceeds of Bond Anticipation Notes	2,653,674	3,113,674	3,113,674	2,033,674
General Obligation Bonds Issued	0	0	0	0
Rebates on RZ and BAB Bonds	0	14,006	16,051	18,087
Proceeds from Disposal of Capital Assets	73,240	58,432	25,696	32,989
Inception of Capital Lease	0	0	6,259	6,606
Transfers - In	1,003,891	607,704	813,542	659,310
Transfers - Out	(1,003,891)	(607,704)	(813,542)	(659,310)
<b>Total Other Financing Sources (Uses)</b>	<b>2,751,460</b>	<b>3,212,355</b>	<b>3,193,507</b>	<b>2,121,138</b>
<b>Net Change in Fund Balances</b>	<b>\$ (2,346,517)</b>	<b>\$ 921,160</b>	<b>\$ 94,737</b>	<b>\$ 606,409</b>
<b>Debt Service as a Percentage</b>				
<b>of Noncapital Expenditures (1)</b>	<b>7.32%</b>	<b>7.70%</b>	<b>5.84%</b>	<b>1.33%</b>

(1) Prior year percentage calculations have been corrected from previously reported amounts.

2013	2012	2011	Restated 2010	2009	Restated 2008
\$ 1,121,030	\$ 1,110,806	\$ 1,237,398	\$ 1,387,801	\$ 1,378,850	\$ 1,380,229
15,876,556	15,714,825	15,129,368	14,750,034	14,903,189	15,598,533
198,947	181,827	179,510	151,253	104,775	133,697
8,300,702	9,478,598	15,749,221	18,533,078	11,311,447	11,366,030
6,770,194	6,663,705	6,336,270	6,087,240	5,548,401	5,291,142
818,639	831,922	975,678	757,283	637,793	782,025
1,936,930	1,744,696	1,517,933	1,633,111	1,481,406	1,443,884
79,979	69,336	77,910	66,606	81,663	100,861
0	0	0	0	0	396,604
(35,583)	164,376	581,851	(88,059)	776,093	1,030,978
283,459	915,183	205,385	287,330	418,737	120,463
35,350,853	36,875,274	41,990,524	43,565,677	36,642,354	37,644,446
15,878,467	15,419,926	16,436,668	15,717,589	15,291,736	16,058,255
1,036,616	970,609	1,021,979	959,064	898,919	1,122,037
3,512,022	3,444,042	3,795,069	4,470,191	3,751,556	3,288,385
3,012,073	4,440,344	3,331,534	3,566,736	4,440,213	3,962,621
8,210,973	7,791,582	7,961,902	8,280,958	7,708,148	7,888,041
4,301,719	3,269,011	9,515,997	11,714,334	4,093,405	3,354,685
440,500	1,013,646	907,005	990,545	975,818	1,088,000
130,654	146,414	162,014	124,923	110,150	119,644
36,523,024	36,495,574	43,132,168	45,824,340	37,269,945	36,881,668
(1,172,171)	379,700	(1,141,644)	(2,258,663)	(627,591)	762,778
0	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
19,897	23,798	25,726	8,590	0	0
14,418	1,357,561	54,043	34,435	1,904	7,278
0	0	4,850	128,383	245,508	0
87,897	61,410	247,173	67,470	183,290	570,489
(87,897)	(61,410)	(247,173)	(67,470)	(183,290)	(570,489)
34,315	3,400,789	1,144,619	1,901,418	907,999	717,905
\$ (1,137,856)	\$ 3,780,489	\$ 2,975	\$ (357,245)	\$ 280,408	\$ 1,480,683
1.41%	2.97%	1.99%	1.98%	2.59%	2.99%

**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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>Unvoted Millage</b>					
General	\$3.3000	\$3.3000	\$3.3000	\$3.3000	\$3.3000
Fire Pension	0.3000	0.3000	0.3000	0.3000	0.3000
Police Pension	0.3000	0.3000	0.3000	0.3000	0.3000
<b>Total Unvoted Millage</b>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>
<b>Total Millage</b>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>	<u>\$3.9000</u>
<b>Overlapping Rates by Taxing District (1)</b>					
Allen County	\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
Lima City School District	48.2640	50.1740	50.0300	49.6670	49.5900
Miscellaneous (a)	9.0000	8.8000	8.0500	7.0500	7.0500
<b>Total Overlapping Tax Rate</b>	<u>\$63.5640</u>	<u>\$65.2740</u>	<u>\$64.3800</u>	<u>\$63.0170</u>	<u>\$62.9400</u>
<b>Effective Tax Rates (2)</b>					
Residential/Agricultural Real	\$54.4646	\$56.1332	\$55.6482	\$54.2202	\$53.9603
Commerical/Industrial, Public Utilit	\$55.8628	\$58.1383	\$56.1508	\$54.2153	\$53.7398
Public Utility Personal	\$63.5640	\$65.2740	\$64.3760	\$63.0174	\$62.9430

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.



2012	2011	2010	2009	2008
\$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
\$3.9000	\$3.9000	\$3.9000	\$3.9000	\$3.9000
\$3.9000	\$3.9000	\$3.9000	\$3.9000	\$3.9000
\$2.4000	\$2.4000	\$2.4000	\$2.4000	\$2.4000
42.8500	41.6200	41.5900	41.7700	41.5900
7.0500	7.0500	7.0500	7.0500	7.0500
\$56.2000	\$54.9700	\$54.9400	\$55.1200	\$54.9400
\$45.6172	\$44.3753	\$43.9373	\$44.1871	\$44.0165
\$46.5435	\$44.9452	\$44.2543	\$44.8481	\$44.6676
\$56.2000	\$54.9700	\$54.9400	\$55.1200	\$54.9400

**City of Lima**  
Allen County, Ohio

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

Collection Year	Real Property (1)				Public Utility Personal Property (2)		Tangible Personal Property (3)		Total			
	Assessed Value			Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	Full Tax Rate
	Residential/ Agricultural	Commercial Industrial/PU	Public Utility (2)									
2017	\$ 216,600,940	\$ 123,022,060	\$ 162,810	\$ 970,816,600	\$ 30,906,140	\$ 35,120,614	\$ 0	\$ 0	\$ 370,691,950	\$ 1,005,937,214	36.85%	3.90
2016	216,604,400	120,904,140	168,200	964,790,686	21,875,750	24,858,807	0	0	359,552,490	989,649,493	36.33	3.90
2015	215,656,760	127,500,220	170,020	980,934,286	21,744,460	24,709,614	0	0	365,071,460	1,005,643,899	36.30	3.90
2014	216,715,910	133,665,320	169,130	1,001,572,457	21,397,400	24,315,227	0	0	371,947,760	1,025,887,684	36.26	3.90
2013	217,406,890	135,778,200	160,900	1,009,559,971	19,521,070	22,183,034	0	0	372,867,060	1,031,743,006	36.14	3.90
2012	238,767,160	138,602,240	177,770	1,078,706,200	18,380,960	20,887,455	0	0	395,928,130	1,099,593,655	36.01	3.90
2011	239,555,470	138,308,340	162,520	1,080,075,229	17,610,480	20,011,909	0	0	395,636,810	1,100,087,138	35.96	3.90
2010	240,455,570	137,762,495	156,100	1,081,069,043	17,550,630	19,943,898	0	0	395,924,795	1,101,012,941	35.96	3.90
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

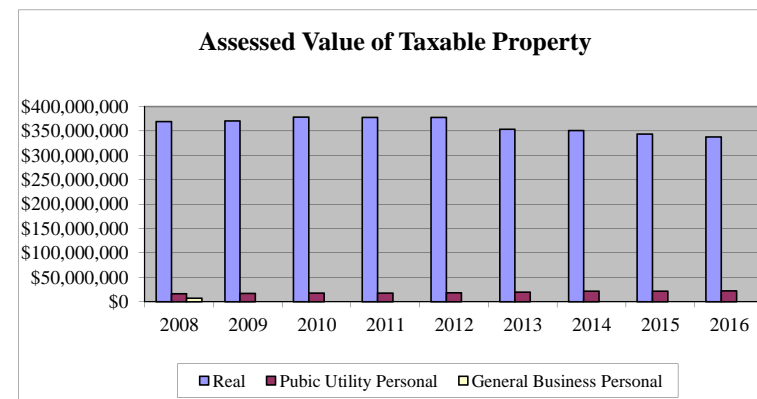
Sources: Allen County Auditor  
Ohio Municipal Advisory Council

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

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

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

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



**City of Lima**  
Allen County, Ohio

*Property Tax Levies And Collections*  
*Last Ten Years*

Tax Year	Collection Year	Total Tax Levy	Current Tax Collections (1)	Percentage Current Tax Collections To Total Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections To Tax Levy	Accumulated Outstanding Delinquent Taxes	Percentage Delinquent Taxes to Total Tax Levy
2016	2017	\$1,611,075	\$1,202,572	74.64%	\$81,012	\$1,283,584	79.67%	\$327,491	20.33%
2015	2016	1,594,770	1,172,185	73.50%	70,505	1,242,690	77.92%	352,080	22.08%
2014	2015	1,570,891	1,166,873	74.28%	81,173	1,248,047	79.45%	352,597	22.45%
2013	2014	1,627,937	1,180,972	72.54%	70,851	1,251,823	76.90%	359,454	22.08%
2012	2013	1,617,259	1,184,633	73.25%	64,585	1,249,218	77.24%	356,454	22.04%
2011	2012	1,703,148	1,182,281	69.42%	73,944	1,256,226	73.76%	367,210	21.56%
2010	2011	1,699,359	1,242,205	73.10%	80,925	1,323,131	77.86%	359,721	21.17%
2009	2010	1,853,320	1,271,743	68.62%	94,984	1,366,727	73.74%	478,334	25.81%
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.

**City of Lima**  
Allen County, Ohio

*Principal Property Taxpayers*  
*Current Year and Nine Years Ago*

Taxpayer	Rank	2016 Tax Year	
		2017 Collection Year	
		Taxable Assessed Value (1)	Percentage of Total Assessed Value
<b>Public Utilities</b>			
Ohio Power Company	1	\$25,345,540	81.58%
Dominion East Ohio	2	3,075,220	9.90%
Total Top Two Public Utilities Taxpayers		<u>\$28,420,760</u>	<u>91.48%</u>
Total Assessed Value, Public Utilities		<u>\$31,068,950</u>	
<b>Real Estate</b>			
St. Rita's Medical Center	1	\$3,700,850	1.09%
Lima II Medical Properties	2	3,272,550	0.96%
Allen County Commissioners	3	2,581,850	0.76%
Lima Memorial Hospital	4	2,492,850	0.73%
Gateway Jackson Inc.	5	2,441,080	0.72%
Fisher Investment Properties	6	2,051,900	0.60%
WalMart Stores Attn M/S 0555	7	1,810,810	0.53%
Lima IV Medical Properties	8	1,801,100	0.53%
Pedcor Investments	9	1,790,460	0.53%
Accubuilt/Fed Two Inc	10	1,552,810	0.46%
Total, Top Ten Principal Real Property Taxpayers		<u>\$23,496,260</u>	<u>6.92%</u>
Total Assessed Value, Real Estate		<u>\$339,623,000</u>	
Total Assessed Value, All Values		<u>370,691,950</u>	

Source: Allen County Auditor

- (1) The amounts presented represent the assessed values upon which 2017 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.

		<b>2007 Tax Year</b>	
		<b>2008 Collection Year</b>	
<b>Taxpayer</b>	<b>Rank</b>	<b>Taxable Assessed Value (1)</b>	<b>Percentage of Total Assessed Value</b>
<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>	

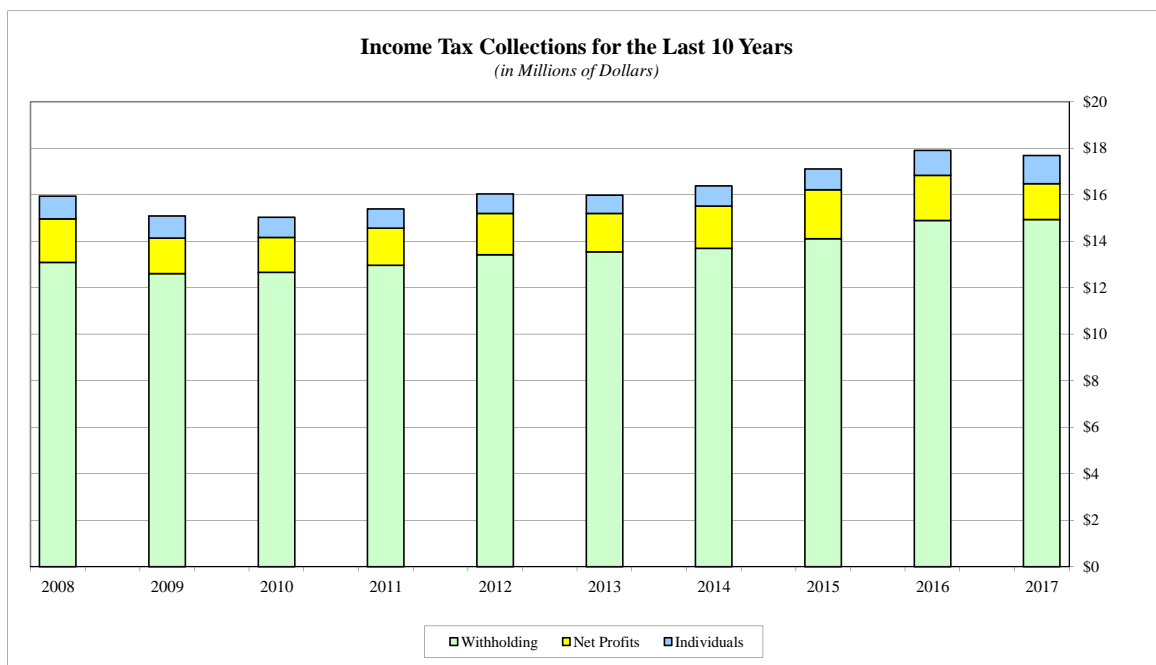
**City of Lima**  
Allen County, Ohio

*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
2017	1.5	\$ 17,679,370	\$ 14,922,922	84.41%	\$ 1,547,797	8.75%	\$ 1,208,651	6.84%
2016	1.5	17,907,359	14,894,705	83.18%	1,937,354	10.82%	1,075,300	6.00%
2015	1.5	17,110,608	14,098,687	82.40%	2,114,553	12.36%	897,368	5.24%
2014	1.5	16,373,467	13,694,774	83.64%	1,817,265	11.10%	861,428	5.26%
2013	1.5	15,968,768	13,546,026	84.83%	1,640,715	10.27%	782,027	4.90%
2012	1.5	16,026,718	13,413,804	83.70%	1,772,210	11.06%	840,705	5.25%
2011	1.5	15,381,825	12,959,864	84.25%	1,592,800	10.36%	829,160	5.39%
2010	1.5	15,029,769	12,658,278	84.22%	1,495,162	9.95%	876,329	5.83%
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%

Source: City income tax department.

- (1) Information provided is on a cash basis.  
(2) City income tax rate voted by the taxpayers is 1.5%.



**City of Lima**  
Allen County, Ohio

*Top Municipal Income Tax Payers - Individual Accounts*  
*Current Year and Nine Years Ago*

Range of Income Assessed	2017		2008	
	Number of Individual Accounts	Percent of Total Accounts	Number of Individual Accounts	Percent of Total Accounts
\$500,000 and higher	8	0.17	19	0.27
\$499,999 - \$100,000	214	4.43	205	2.93
\$99,999 - \$75,000	236	4.88	240	3.43
\$74,999 - \$50,000	515	10.66	727	10.40
Total	973	20.14	1,191	17.04
All Others	3,859	79.86	5,797	82.96
Total	4,832	100.00	6,988	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*

Range of Amount Withheld	2017		2008	
	Number of Withholding Accounts	Percent of Total Withholding Accounts	Number of Withholding Accounts	Percent of Total Withholding Accounts
\$500,000 and higher	4	0.19	3	0.13
\$499,999 - \$100,000	14	0.65	12	0.52
\$99,999 - \$75,000	6	0.28	4	0.17
\$74,999 - \$50,000	14	0.65	14	0.60
Total	38	1.77	33	1.42
All Others	2,122	98.23	2,291	98.58
Total	2,160	100.00	2,324	100.00

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, 2017*

Jurisdiction	Governmental Activities Debt Outstanding (2)	Percentage Applicable to City (1)	Amount Applicable to City
<b>Direct:</b>			
City of Lima	\$4,167,673	100.00%	\$4,167,673
<b>Overlapping</b>			
Allen County	1,497,000	18.62%	278,741
Lima City School District	16,519,971	98.07%	16,201,136
Bath Local School District	23,561,058	0.22%	51,834
Elida Local School District	27,944,956	12.73%	3,557,393
Perry Local School District	10,039,999	15.73%	1,579,292
Shawnee Local School District	236,888	3.79%	8,978
Apollo Career Center	29,520,000	3.61%	1,065,672
<i>Total Overlapping Debt</i>	<u>109,319,872</u>		<u>22,743,046</u>
<b>Total</b>	<u><u>\$113,487,545</u></u>		<u><u>\$26,910,719</u></u>

Source: Ohio Municipal Advisory Council. Excludes special assessment and self-supporting debt.

- (1) Percentages were determined by dividing the assessed valuation of the overlapping government located within the boundaries of the City by the total assessed valuation of the government. The valuations used were for calendar year 2017.
- (2) Includes all governmental activities long-term debt obligations including general obligation bonds, notes payable, capital leases payable, and the City's judgment payable.

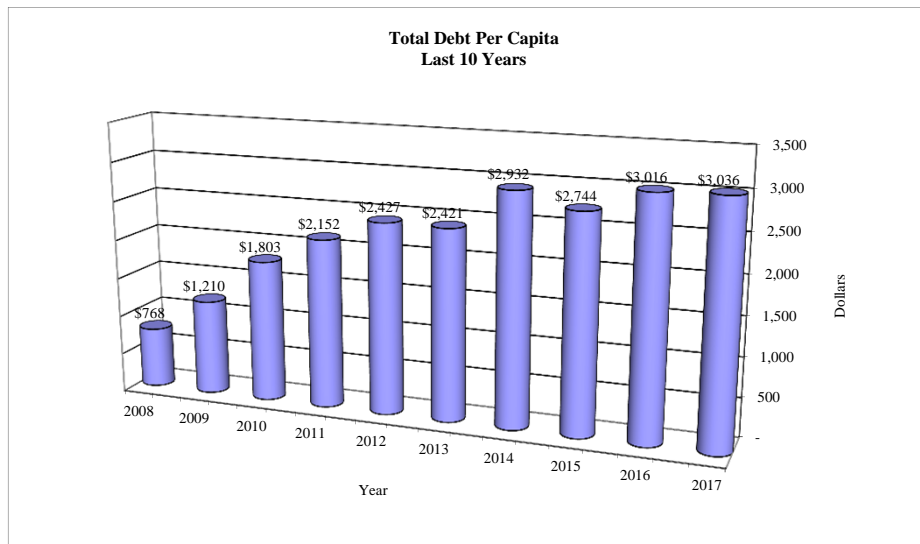
**City of Lima**  
Allen County, Ohio

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

Year	Governmental Activities				Business-		
	General Obligation Bonds	Notes Payable	Capital Leases	Judgment Payable	General Obligation Bonds	Revenue Bonds	Bresler Termination Agreement
2017	\$ 1,507,267	\$ 2,653,674	\$ 6,728	\$ 0	\$ 3,646,621	\$ 35,391,691	\$ 710,416
2016	1,900,968	3,113,674	9,002	\$ 110,000	3,985,905	37,140,049	852,498
2015	2,386,606	3,113,674	10,862	110,000	4,325,189	38,838,050	994,580
2014	2,843,916	2,033,674	7,554	110,000	4,654,309	40,465,283	1,136,662
2013	3,292,448	0	35,242	110,000	4,975,930	25,123,309	1,278,744
2012	3,737,433	0	116,430	110,000	4,962,807	26,425,445	1,420,826
2011	2,632,126	0	193,873	110,000	4,512,209	27,707,482	1,562,908
2010	1,805,701	605,010	262,528	110,000	5,791,612	28,964,554	1,704,990
2009	945,751	660,587	204,690	110,000	7,021,115	12,432,582	1,847,072
2008	1,170,801	714,367	0	110,000	8,219,393	0	1,989,154

**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>
\$ 69,948,200	\$ 1,011,326	\$ 0	\$ 114,875,923	\$ 632,050,380	18.18%	37,836	3,036
67,635,679	1,181,326	0	115,929,101	586,626,048	19.76%	38,432	3,016
55,445,346	1,181,326	0	106,405,633	591,800,544	17.98%	38,771	2,744
56,533,682	4,881,326	0	112,666,406	586,626,048	19.21%	38,432	2,932
57,958,570	0	4,580	92,778,823	585,145,780	15.86%	38,330	2,421
56,191,420	0	58,173	93,022,534	575,585,010	16.16%	38,334	2,427
46,429,317	0	109,315	83,257,230	589,100,925	14.13%	38,693	2,152
30,729,741	0	158,119	70,132,255	612,978,814	11.44%	38,902	1,803
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

**City of Lima**  
Allen County, Ohio

*Legal Debt Margin Information*  
*Last Ten Years*

	2017	2016	2015	2014
Total Assessed Property Value, as of 12/31	<u>\$370,691,950</u>	<u>\$359,552,490</u>	<u>\$365,071,460</u>	<u>\$371,947,760</u>
Overall Legal Debt Limit (10 ½ % of Assessed Valuation)	<u>38,922,655</u>	<u>37,753,011</u>	<u>38,332,503</u>	<u>39,054,515</u>
Debt Outstanding:				
General Obligation Bonds	\$1,497,000	\$1,886,500	\$2,367,000	\$2,819,500
Bond Anticipation Notes	2,653,674	3,695,000	3,695,000	2,615,000
Water/Sewer Revenue Bonds	34,750,000	36,490,000	38,180,000	39,800,000
Special Assessments (manuscript)	306,750	312,040	298,060	321,550
Wastewater/Sewer GO Bonds	3,620,000	3,955,000	4,290,000	8,315,000
Water GO Bonds	0	0	0	0
Water/Sewer Bond Anticipation Note	1,011,326	600,000	600,000	600,000
Total Gross Indebtedness	<u>43,838,750</u>	<u>46,938,540</u>	<u>49,430,060</u>	<u>54,471,050</u>
Less (Exemption Category):				
Bond Anticipation Notes	(2,653,674)	(3,695,000)	0	0
Water/Sewer Revenue Bonds	(34,750,000)	(36,490,000)	(38,180,000)	(39,800,000)
Special Assessments (manuscript)	(306,750)	(312,040)	(298,060)	(321,550)
Wastewater/Sewer GO Bonds	(3,620,000)	(3,955,000)	(4,290,000)	(8,315,000)
Water GO Bonds	0	0	0	0
Water/Sewer Bond Anticipation Note	(1,011,326)	(600,000)	(600,000)	(600,000)
General Obligation Bond Retirement Fund Balance	<u>0</u>	<u>1</u>	<u>(48,904)</u>	<u>18,716</u>
Total Net Debt Applicable to Debt Limit	<u>1,497,000</u>	<u>1,886,501</u>	<u>6,013,096</u>	<u>5,453,216</u>
Legal Debt Margin Within 10 ½ % Limitations	<u>\$37,425,655</u>	<u>\$35,866,510</u>	<u>\$32,319,407</u>	<u>\$33,601,299</u>
Legal Debt Margin as a Percentage of the Debt Limit	96.15%	95.00%	84.31%	86.04%
Unvoted Debt Limitation (5 ½ % of Assessed Valuation)	<u>\$20,388,057</u>	<u>\$19,775,387</u>	<u>\$20,078,930</u>	<u>\$20,457,127</u>
Total Gross Indebtedness	43,838,750	46,938,540	49,430,060	54,471,050
Less (Exemption Category):				
Bond Anticipation Notes	(2,653,674)	(3,695,000)	0	0
Water/Sewer Revenue Bonds	(34,750,000)	(36,490,000)	(38,180,000)	(39,800,000)
Special Assessments (manuscript)	(306,750)	(312,040)	(298,060)	(321,550)
Wastewater/Sewer GO Bonds	(3,620,000)	(3,955,000)	(4,290,000)	(8,315,000)
Water GO Bonds	0	0	0	0
Water/Sewer Bond Anticipation Note	(1,011,326)	(600,000)	(600,000)	(600,000)
General Obligation Bond Retirement Fund Balance	<u>0</u>	<u>1</u>	<u>(48,904)</u>	<u>18,716</u>
Net Debt Within 5 ½ % Limitations	<u>1,497,000</u>	<u>1,886,501</u>	<u>6,013,096</u>	<u>5,453,216</u>
Unvoted Legal Debt Margin Within 5 ½ % Limitations	<u>\$18,891,057</u>	<u>\$17,888,886</u>	<u>\$14,065,834</u>	<u>\$15,003,911</u>
Unvoted legal Debt Margin as a Percentage of the Unvoted Debt Limitation	92.66%	90.46%	70.05%	73.34%

Source: City Financial Records

Note: Ohio Bond Law sets a limit of 10.5% for voted debt and 5.5% for unvoted debt.

- (1) Beginning in 2007, the debt limit excludes the assessed valuation of tangible personal property tax, as well as railroad and telephone public utility personal property in accordance with Ohio House Bill 530.
- (2) Excludes unamortized bond premiums and discounts.
- (3) Beginning 2016, bond counsel determined bond anticipation notes are nonexempt.

2013	2012	2011	2010	2009	2008
<u>\$372,867,060</u>	<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>39,151,041</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>
\$3,263,500	\$3,704,000	\$2,631,500	\$1,805,000	\$945,000	\$1,170,000
0	0	0	600,000	655,000	710,000
25,195,000	26,495,000	27,775,000	29,030,000	12,400,000	0
276,935	281,580	184,260	222,880	241,250	292,240
4,935,000	5,245,000	4,010,000	4,825,000	5,610,000	6,355,000
0	0	555,000	1,085,000	1,590,000	2,075,000
0	0	0	0	15,560,000	13,400,000
<u>33,670,435</u>	<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>
0	0	0	0	0	0
(25,195,000)	(26,495,000)	(27,775,000)	(29,030,000)	(12,400,000)	0
(276,935)	(281,580)	(184,260)	(222,880)	(241,250)	(292,240)
(4,935,000)	(5,245,000)	(4,010,000)	(4,825,000)	(5,610,000)	(6,355,000)
0	0	(555,000)	(1,085,000)	(1,590,000)	(2,075,000)
0	0	0	0	(15,560,000)	(13,400,000)
<u>(50,781)</u>	<u>(35,959)</u>	<u>(379,553)</u>	<u>(538,585)</u>	<u>(776,200)</u>	<u>(3,171)</u>
<u>3,212,719</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>\$35,938,322</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>
91.79%	91.18%	94.58%	95.51%	97.97%	95.44%
<u>\$20,507,688</u>	<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>
33,670,435	35,725,580	35,155,760	37,567,880	37,001,250	24,002,240
0	0	0	0	0	0
(25,195,000)	(26,495,000)	(27,775,000)	(29,030,000)	(12,400,000)	0
(276,935)	(281,580)	(184,260)	(222,880)	(241,250)	(292,240)
(4,935,000)	(5,245,000)	(4,010,000)	(4,825,000)	(5,610,000)	(6,355,000)
0	0	(555,000)	(1,085,000)	(1,590,000)	(2,075,000)
0	0	0	0	(15,560,000)	(13,400,000)
<u>(50,781)</u>	<u>(35,959)</u>	<u>(379,553)</u>	<u>(538,585)</u>	<u>(776,200)</u>	<u>(3,171)</u>
<u>3,212,719</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>\$17,294,969</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>
84.33%	83.16%	89.65%	91.43%	96.13%	91.30%

**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 Capita
2017	37,836	370,691,950	\$ 5,153,888	\$ 3,646,621	1,507,267	0.4%	\$39.84
2016	38,432	359,552,490	\$ 5,886,873	\$ 3,985,905	1,900,968	0.5%	\$49.46
2015	38,771	365,071,460	\$ 6,711,795	\$ 4,325,189	2,386,606	0.7%	\$61.56
2014	38,432	371,947,760	7,498,225	4,654,309	2,843,916	0.8%	\$74.00
2013	38,330	372,867,060	8,268,378	4,975,930	3,292,448	0.9%	\$85.90
2012	38,334	395,928,130	8,700,240	4,962,807	3,737,433	0.9%	\$97.50
2011	38,693	395,636,810	7,144,335	4,512,209	2,632,126	0.7%	\$68.03
2010	38,902	395,924,795	7,597,313	5,791,612	1,805,701	0.5%	\$46.42
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 Eight Years*

Year	Water Service Charges and Interest (1)	Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2017	\$17,491,982	\$10,749,195	\$6,742,787	\$415,000	\$170,368	11.52
2016	\$17,342,760	\$10,413,544	\$6,929,216	\$405,000	\$182,518	11.79
2015	14,869,299	9,965,908	4,903,391	390,000	192,268	8.42
2014	14,778,627	8,932,864	5,845,763	385,000	200,930	9.98
2013	12,699,784	8,287,174	4,412,610	375,000	208,430	7.56
2012	12,350,214	13,543,562	(1,193,348)	370,000	215,830	(2.04)
2011	11,160,820	7,471,855	3,688,965	365,000	223,130	6.27
2010	10,403,736	8,267,551	2,136,185	185,000	117,196	7.07

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

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

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

**City of Lima**  
Allen County, Ohio

*Pledged Revenue Coverage*  
*Sewer Revenue Bonds*  
*Last Eight Years*

Year	Sewer Service Charges and Interest (1)	Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2017	\$14,347,250	\$8,883,778	\$5,463,472	\$1,325,000	\$1,498,255	1.94
2016	\$12,896,290	\$7,566,857	\$5,329,433	\$1,285,000	\$1,543,531	1.88
2015	11,675,193	7,300,139	4,375,054	1,230,000	1,540,469	1.58
2014	12,318,671	6,575,957	5,742,714	945,000	933,445	3.06
2013	11,015,626	6,690,608	4,325,018	925,000	952,662	2.30
2012	10,373,706	5,521,437	4,852,269	910,000	961,758	2.59
2011	10,118,730	4,659,364	5,459,366	890,000	989,060	2.91
2010	9,125,526	6,737,617	2,387,909	625,000	607,493	1.94

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

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



**City of Lima**  
Allen County, Ohio

*Demographic and Economic Statistics*  
*Last Ten Years*

Year	Population (1)	Total Personal Income (5)	Personal Income Per Capita (1)	Median Household Income (1)	School Enrollment (2)	Allen County Unemployment Rate (3)	Total Assessed Property Value (4)
2017	37,836	\$ 632,050,380	\$ 16,705	\$ 38,077	3,623	5.0%	\$370,691,950
2016	38,432	\$ 586,626,048	\$ 15,264	\$ 34,913	3,736	5.8%	\$359,552,490
2015	38,771	\$ 591,800,544	\$ 15,264	\$ 34,913	3,894	5.6%	\$365,071,460
2014	38,432	586,626,048	15,264	28,900	3,940	5.0%	\$371,947,760
2013	38,330	585,145,780	15,266	28,050	3,779	7.9%	\$372,867,060
2012	38,334	575,585,010	15,015	27,493	3,754	7.9%	\$395,928,130
2011	38,693	589,100,925	15,225	28,641	3,992	9.6%	\$395,636,810
2010	38,902	612,978,814	15,757	30,525	4,166	10.8%	\$395,924,795
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

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

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

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

(c) Years 2006 through 2009 - Federal Census 2000

(2) Sources: Lima City School District audited financial statements; Ohio Dept. of Education Enrollment Data

(3) Source: Bureau of Labor Statistics; U.S. Department of Labor

(4) Source: Allen County Auditor

(5) Computation of per capita personal income multiplied by population

**City of Lima**  
Allen County, Ohio

*Principal Employers*  
*Current Year and Two Years Ago*

<b>December 31, 2017</b>			
Employer	Number of Employees	Rank	Percentage of Total City Employment
St. Rita's Medical Center	2,999	1	6.5%
Lima Memorial Hospital	1,686	2	3.6%
Allen County	1,191	3	2.6%
Spherion	1,053	4	2.3%
Lima City Board of Education	986	5	2.1%
Wal-Mart Associates	885	6	1.9%
State of Ohio	774	7	1.7%
Custom Staffing - Lima	739	8	1.6%
Patrick Staffing	653	9	1.4%
University of Northwestern Ohio	545	10	1.2%
Total	11,511		
Total Employment within the City	46,277		

**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.

December 31, 2015			
Employer	Number of Employees	Rank	Percentage of Total City Employment
St. Rita's Medical Center	2,935	1	6.2%
Lima Memorial Hospital	1,622	2	3.4%
Allen County	1,318	3	2.8%
Lima City Board of Education	995	4	2.1%
CFA Inc.	894	5	1.9%
Spherion	855	6	1.8%
Wal-Mart Associates	757	7	1.6%
State of Ohio	741	8	1.6%
Custom Staffing - Lima	740	9	1.6%
Patrick Staffing	717	10	1.5%
Total	11,574		
Total Employment within the City	47,347		

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

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

	2017					2016				
	Full Time	Part Time	Seasonal	Total	Annual FTE's (1)	Full Time	Part Time	Seasonal	Total	Annual FTE's (1)
General Government										
Elected Officials	3.00	9.00		12.00	7.50	3.00	9.00		12.00	7.50
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			9.00	9.00	9.00	2.00		11.00	10.00
Public Works Administration	3.00			3.00	3.00	3.00			3.00	3.00
Engineering	6.00			6.00	6.00	6.00			6.00	6.00
Human Resources	2.00	1.00		3.00	2.50	2.00	1.00		3.00	2.50
Civil Service		4.00		4.00	2.00		3.00		3.00	1.50
Tax	6.00			6.00	6.00	6.00			6.00	6.00
Judges	21.00	9.00		30.00	25.50	22.00	11.00		33.00	27.50
Municipal Court	18.00	1.00		19.00	18.50	18.00	2.00		20.00	19.00
Public Buildings/Service Department	1.00			1.00	1.00	1.00			1.00	1.00
Security of Persons and Property										
Police	90.00			90.00	90.00	90.00			90.00	90.00
Police - Dispatchers/Office/Other	24.00	2.00		26.00	25.00	18.00	3.00		21.00	19.50
Fire	76.00			76.00	76.00	76.00			76.00	76.00
Fire - Secretary - Other	1.00			1.00	1.00	1.00		1.00	2.00	1.50
Leisure Time Activities										
Parks Dept.	9.00		10.00	19.00	14.00	9.00		14.00	23.00	16.00
Recreation	1.00		16.00	17.00	9.00	1.00		17.00	18.00	9.50
Municipal Pool			14.00	14.00	7.00			20.00	20.00	10.00
Community Development										
Building / Zoning	6.00			6.00	6.00	6.00			6.00	6.00
General Community Development	10.00			10.00	10.00	11.00			11.00	11.00
Transportation										
Street Maintenance and Repair	25.00		2.00	27.00	26.00	25.00		3.00	28.00	26.50
Utility Services										
Utilities Administration	6.00			6.00	6.00	7.00			7.00	7.00
Data Services Group	5.00			5.00	5.00	6.00			6.00	6.00
Water	37.00		5.00	42.00	39.50	39.00		3.00	42.00	40.50
Sewer	32.00		4.00	36.00	34.00	34.00		2.00	36.00	35.00
Customer Service	13.00			13.00	13.00	13.00		1.00	14.00	13.50
Storm Water	10.00			10.00	10.00	13.00			13.00	13.00
Totals:	421.00	26.00	51.00	498.00	459.50	426.00	31.00	61.00	518.00	472.00

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

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

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

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

2015					2014					2013				
Full Time	Part Time	Seasonal	Total	Annual FTE's (1)	Full Time	Part Time	Seasonal	Total	Annual FTE's (1)	Full Time	Part Time	Seasonal	Total	Annual FTE's (1)
3.00	8.00		11.00	7.00	3.00	10.00		13.00	8.00	3.00	12.00		15.00	9.00
1.00			1.00	1.00	1.00			1.00	1.00	1.00			1.00	1.00
2.00			2.00	2.00	2.00			2.00	2.00	2.00			2.00	2.00
4.00			4.00	4.00	4.00			4.00	4.00	3.00			3.00	3.00
10.00	2.00		12.00	11.00	9.00	1.00		10.00	9.50	8.00	1.00		9.00	8.50
3.00			3.00	3.00	2.00			2.00	2.00	6.00			6.00	6.00
4.00		1.00	5.00	4.50	4.00			4.00	4.00	3.00		1.00	4.00	3.50
2.00			2.00	2.00	2.00			2.00	2.00	2.00		1.00	3.00	2.50
	5.00		5.00	2.50		5.00		5.00	2.50		4.00		4.00	2.00
6.00			6.00	6.00	6.00			6.00	6.00	5.00			5.00	5.00
21.00	7.00		28.00	24.50	24.00	7.00		31.00	27.50	20.00	4.00		24.00	22.00
16.00	1.00		17.00	16.50	17.00	1.00		18.00	17.50	25.00	1.00		26.00	25.50
1.00			1.00	1.00	1.00			1.00	1.00	1.00			1.00	1.00
92.00			92.00	92.00	81.00			81.00	81.00	78.00			78.00	78.00
16.00	4.00		20.00	18.00	19.00	3.00		22.00	20.50	19.00	3.00		22.00	20.50
74.00			74.00	74.00	72.00			72.00	72.00	68.00			68.00	68.00
1.00		1.00	2.00	1.50	2.00			2.00	2.00	1.00			1.00	1.00
9.00		19.00	28.00	18.50	9.00		20.00	29.00	19.00	9.00		11.00	20.00	14.50
1.00		18.00	19.00	10.00	1.00		18.00	19.00	10.00	1.00		20.00	21.00	11.00
		15.00	15.00	7.50			12.00	12.00	6.00			11.00	11.00	5.50
6.00			6.00	6.00	6.00			6.00	6.00	5.00			5.00	5.00
9.00			9.00	9.00	9.00			9.00	9.00	11.00			11.00	11.00
23.00		5.00	28.00	25.50	25.00		3.00	28.00	26.50	32.00		4.00	36.00	34.00
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	6.00	6.00			6.00	6.00
39.00		5.00	44.00	41.50	44.00		7.00	51.00	47.50	31.00		3.00	34.00	32.50
34.00		5.00	39.00	36.50	34.00		3.00	37.00	35.50	24.00		2.00	26.00	25.00
13.00		1.00	14.00	13.50	14.00		2.00	16.00	15.00	9.00		1.00	10.00	9.50
12.00			12.00	12.00	13.00			13.00	13.00	15.00			15.00	15.00
414.00	27.00	70.00	511.00	462.50	416.00	27.00	65.00	508.00	462.00	394.00	25.00	54.00	473.00	433.50

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

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
	<u>Annual FTE's (1)</u>	<u>Annual FTE's (1)</u>	<u>Annual FTE's (1)</u>	<u>Annual FTE's (1)</u>	<u>Annual FTE's (1)</u>
General Government					
Elected Officials	7.00	7.00	8.50	7.00	8.00
Council	1.00	1.00	1.00	1.00	1.00
Finance/Mayor	2.00	3.00	3.00	3.00	3.00
Auditor / Purchasing	4.00	4.00	4.00	4.00	4.00
Law/Pub Defender	10.00	11.50	12.50	12.50	14.50
Public Works Administration	5.50	5.00	3.00	3.00	2.50
Engineering	4.50	5.50	4.00	5.50	4.50
Human Resources	2.00	2.50	2.50	2.00	2.00
Civil Service	4.00	2.50	2.00	2.00	4.00
Tax	5.00	5.00	5.00	5.00	5.00
Judges	23.00	22.50	23.00	22.00	22.00
Municipal Court	23.50	19.50	21.50	19.00	21.00
Public Buildings/Service Department	1.00	1.00	1.00	1.00	1.00
Security of Persons and Property					
Police	83.00	82.00	83.00	82.00	86.00
Police - Dispatchers/Office/Other	21.00	20.50	18.50	20.50	23.00
Fire	69.00	72.00	67.00	67.00	66.00
Fire - Secretary - Other	1.50	1.50	1.00	1.00	1.00
Leisure Time Activities					
Parks Dept.	16.50	15.00	13.50	11.50	14.50
Recreation	10.50	11.00	10.50	10.50	13.00
Municipal Pool	6.00	5.00	7.50	7.50	6.00
Community Development					
Building / Zoning	5.00	5.00	5.00	5.00	6.00
General Community Development	9.00	9.00	10.50	12.00	12.00
Transportation					
Street Maintenance and Repair	28.50	28.50	27.00	31.00	29.50
Utility Services					
Utilities Administration	6.00	6.00	6.00	6.00	6.00
Data Services Group	4.00	5.00	5.00	5.00	5.00
Water	40.00	45.50	47.50	45.00	49.00
Sewer	26.50	28.50	27.50	29.50	28.00
Customer Service	8.50	8.50	9.50	9.50	9.00
Storm Water	15.00	11.00	10.00	12.00	12.00
Totals:	<u>442.50</u>	<u>444.00</u>	<u>440.00</u>	<u>442.00</u>	<u>458.50</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	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>General Government</b>										
<i><b>Council and Clerk</b></i>										
Number of Ordinances Passed	330	281	275	304	252	286	265	278	311	237
Number of Resolutions Passed	8	9	8	16	12	19	20	17	29	13
<i><b>Auditor/Finance Department</b></i>										
Number of checks/ vouchers issued	8,054	8,518	8,679	8,187	7,974	7,964	8,473	9,028	8,815	8,659
Amount of checks written	\$ 55,928,341	\$ 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
Interest earnings for fiscal year (cash basis)	\$ 318,875	\$ 204,365	\$ 152,266	\$ 142,005	\$ 175,287	\$ 197,970	\$ 346,811	\$ 566,729	\$ 887,964	\$ 875,982
Agency Ratings - Standard & Poors (Water)	A+	A+	AA	AA	AA	AA	AA	AA	NA	NA
Agency Ratings - Standard & Poors (Sewer)	A	A	A+	A+	A+	A+	A+	A+	A+	NA
Agency Ratings - Moody's Financial Services (GO)	A1	A1	A1	A1	A1	A1	A1	A1	NA	NA
General Fund Cash Balances	\$ 87,655,201	\$ 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
<i><b>Human Resources Department</b></i>										
Net Aggregate Health Costs	\$ 7,555,268	\$ 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
Percentage Enrollment in Wellness Programs	28.3%	45.9%	33.5%	28.9%	26.7%	17.4%	21.9%	18.8%	15.7%	23.6%
Number of hires of Police Officers from certified lists	3	6	9	8	4	4	5	4	2	3
Number of hires of Fire/Medics from certified lists	2	3	4	6	0	0	6	0	1	3
<i><b>Income Tax Department</b></i>										
Active Income Tax Accounts										
Individual	5,838	5,647	4,944	5,567	5,336	4,824	4,789	4,878	5,141	5,090
Business	3,376	3,334	4,325	3,270	3,414	3,366	3,455	3,478	3,497	3,631
Withholding	1,328	1,416	1,493	1,549	1,515	1,624	1,671	1,664	2,053	2,046
Amount of Penalties and Interest Collected	\$ 163,285	\$ 191,232	\$ 149,527	\$ 142,314	\$ 122,998	\$ 189,496	\$ 143,781	\$ 131,793	\$ 120,256	\$ 143,333
Annual number of Corporate withholding forms processed	18,071	17,861	13,031	15,125	15,061	14,558	14,601	14,417	14,780	14,737
Annual number of balance due statements forms processed	2,307	3,332	2,774	2,435	1,135	1,429	1,767	1,882	2,365	2,869
Annual number of estimated payment forms processed	1,410	3,452	4,203	4,301	4,153	4,252	4,335	4,722	4,663	4,974
Annual number of reconciliations of withholdings processed	2,216	2,223	2,235	2,197	2,214	2,227	2,255	2,244	2,260	2,347
<i><b>Law Director</b></i>										
Claims administered through Claims Advisory Board	15	12	31	47	25	26	31	31	50	64
Dollar amount of contracts reviewed	\$ 9,260,351	\$ 5,623,292	\$ 4,604,776	\$ 5,265,922	NA	NA	NA	NA	NA	NA
Number of cases prosecuted	8,627	10,359	8,581	9,507	7,896	7,014	7,498	6,835	7,121	7,100
Total collections	\$ 141,211	\$ 145,205	\$ 276,897	\$ 23,504	\$ 35,739	\$ 10,208	\$ 26,474	\$ 33,547	\$ 14,971	NA
<i><b>Municipal Court</b></i>										
Number of Civil Cases	3,745	3,277	3,297	4,024	3,823	4,529	5,494	5,023	5,215	5,747
Number of Criminal cases	3,568	3,493	3,372	4,024	4,004	3,611	3,297	3,544	3,821	3,455
Number of OVI cases	1,157	1,245	1,019	1,056	947	791	874	810	844	815
Number of other Traffic cases	13,863	14,561	13,115	13,835	12,631	9,070	10,275	10,657	9,072	10,015
Number of Arraignments	21,247	19,697	20,016	19,550	18,086	14,427	15,553	16,099	14,876	15,242
Number of persons placed on Probation	749	712	785	714	560	994	614	632	592	506
Number of Subpoenas issued	10,389	12,933	11,190	14,999	13,066	10,949	10,403	11,314	11,618	9,885

(continued)

**City of Lima**  
Allen County, Ohio

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

Function/Program	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Building Department Indicators</b>										
Residential Permits Issued	383	398	409	363	380	439	467	553	497	NA
Commercial Permits Issued	791	639	583	670	649	765	537	633	445	NA
Total Permits Issued	1,174	1,037	992	1,033	1,029	1,204	1,004	1,186	942	
Estimated Costs of Projects of Permit Customers										
Residential	\$ 1,190,725	\$ 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
Commercial	64,144,406	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
Total Estimated Cost	\$ 65,335,131	\$ 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	80	83	86	73	68	78	81	81	81	81
Civilian	21	18	20	19	16	19	18	19	21	21
Part-time	2	3	4	3	4	4	3	3	3	3
Total Employees of the Department	103	104	110	95	88	101	102	103	105	105
Total Calls for Services	45,707	48,205	45,336	42,509	43,571	45,116	43,281	41,112	41,172	39,847
UCR Part I Crimes (major offenses)										
Homicide	7	8	3	4	3	6	1	3	7	2
Rape	52	46	49	39	42	51	47	37	49	67
Robbery	81	122	82	75	78	101	95	88	142	157
Assault **	113	1,297	1,093	1,114	1,433	1,621	1,537	1,573	1,501	1,643
Burglary	569	97	602	605	382	618	784	792	878	953
Larceny	1,334	600	1,468	1,218	1,255	1,382	1,356	1,328	1,482	1,812
Motor Vehicle Theft	79	1,525	88	79	95	80	118	102	159	194
Total UCR Part I Crimes	2,235	3,695	3,385	3,134	3,288	3,859	3,938	3,923	4,218	4,828
Part II Simple Assaults	1,000	955	936	1,009	1,190	1,313	1,281	1,365	1,244	1,371
Record Numbers										
Reports	10,230	9,218	9,538	7,226	7,086	7,295	7,003	7,538	8,244	7,605
Record Checks	7,282	7,673	9,477	8,062	8,496	7,867	7,442	9,005	8,561	8,672
Court Notices	5,770	6,924	6,685	9,262	8,693	8,089	8,060	7,569	6,551	6,352
Warrants/Summons	2,082	2,129	1,876	2,307	2,707	2,491	2,951	2,430	2,336	2,365
Audio/Video	3,446	3,489	2,822	2,692	2,504	1,547	900	NA	NA	NA
Total Records	28,810	29,433	30,398	29,549	29,486	27,289	26,356	26,542	25,692	24,994
<b>Fire Department</b>										
EMS Operations										
EMS Responses	3,735	3,881	3,733	3,559	3,117	2,882	2,771	2,636	1,946	1,708
EMS Billing Collections	\$ 425,618	\$ 481,749	\$ 496,103	\$ 525,671	\$ 367,949	\$ 401,660	\$ 282,765	\$ 197,452	\$ 0	\$ 0
Fire Operations										
Fire Responses	226	212	219	233	226	240	258	328	285	334
Hazardous Condition Responses	197	188	229	210	211	220	274	245	263	372
Service Calls	475	399	332	404	295	293	243	225	239	261
Number of Personnel	73	75	72	68	69	71	70	70	67	65
Prevention Services										
Fire Safety Inspections	204	203	187	193	185	206	169	218	256	238
Safety City Participants	1,920	2,002	1,999	2,200	4,500	4,513	4,652	4,517	4,717	4,870
Students Given Fire & Safety Education	3,108	2,377	3,349	2,408	2,410	2,462	2,498	2,554	2,708	2,703

(continued)



**City of Lima**  
Allen County, Ohio

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

Function/Program	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Fire Department (continued)</b>										
Arson Investigation										
Incendiary Fires	20	21	24	32	25	22	33	30	NA	34
Accidental Fires	29	27	25	23	25	26	28	29	NA	26
Undetermined Fires	11	7	11	7	7	10	4	10	NA	0
Juvenile	5	3	4	4	4	2	4	5	NA	6
Total Arson Investigations	65	58	64	66	61	60	69	74	59	66
<b>Leisure Time Activities</b>										
<b>Parks and Recreation</b>										
Recreation Swimming pool attendance	5,715	7,051	5,415	4,096	4,419	5,908	5,302	6,363	5,139	6,295
Recreation Mens & Womens Leagues Participation	6,512	5,456	5,984	5,640	5,820	5,160	3,564	6,648	8,484	7,656
Playground Participation	3,462	3,323	2,787	3,171	3,171	3,743	3,747	4,237	4,032	6,237
Shelter House Reservations	205	217	225	260	248	253	494	488	567	237
Youth Leagues Participation	6,460	6,692	5,089	5,160	4,812	4,548	5,904	3,144	3,012	8,268
<b>Community Environment ***</b>										
Housing Counseling/Training	28	22	25	105	105	105	110	NA	NA	NA
Costs Associated with Housing Counseling/Training	\$ 25,200	\$ 25,472	\$ 31,028	\$ 32,566	\$ 33,955	\$ 37,990	\$ 89,648	NA	NA	NA
Street/Sidewalk Improvement Projects	47	43	48	49	45	59	72	NA	NA	NA
Costs Associated with Street/Sidewalk Improvement Projects	\$ 149,061	\$ 290,316	\$ 268,616	\$ 212,084	\$ 231,938	\$ 462,969	\$ 422,744	NA	NA	NA
Clearance and Demolition of Structures	2	13	19	8	5	2	5	NA	NA	NA
Costs Associated with Clearance & Demolitions	\$ 3,848	\$ 106,150	\$ 133,692	\$ 50,991	\$ 179,345	\$ 28,020	\$ 49,169	NA	NA	NA
Property Maintenance inspections	2,774	2,493	2,563	2,382	2,200	1,902	1,626	NA	NA	NA
Costs Associated with Property Maintenance & Inspections	\$ 171,367	\$ 143,798	\$ 137,097	\$ 196,570	\$ 263,857	\$ 241,474	\$ 189,796	NA	NA	NA
<b>Transportation</b>										
<b>Streets Department</b>										
Rejuvenating Spray on Streets (Miles)	6.70	4.14	4.81	4.29	3.11	4.52	6.16	3.96	5.55	6.81
Crackseal Coating Program (hours)	219	528	335	137	189	77	239	248	284	110
Street Improvements-Asphalt Overlay (linear feet)	35,376	47,836	25,400	28,934	16,420	23,866	34,742	29,909	29,304	35,957
Street Improvements-Asphalt-Non-Utility Cuts (hours) *	4,155	4,851	4,385	3,858	4,791	3,815	3,410	3,355	3,280	2,285
Street Improvements-Asphalt-Utility Cuts (hours) *	2,293	1,995	1,991	1,590	940	951	2,020	1,966	2,001	2,914
Street Repair-Full depth (hours)	0	309	24	32	865	125	302	1,071	83	615
Street Repair-Curbs and Sidewalks (hours)	0	0	0	9	0	70	0	2	8	15
Street Repair-Berms (hours)	901	502	378	60	673	447	262	392	307	275
Street Light Repairs, including Retro Fitting (hours)	708	1,273	1,259	1,147	1,680	2,098	3,274	1,422	1,349	1,479
Guardrail Repair (hours)	84	80	221	360	89	97	212	103	209	153
Paint Striping-Pavement Marking and Street Painting (hours)	490	662	487	357	381	333	267	363	325	519
Street Sweeper (hours)	4,337	2,860	2,802	3,380	2,051	2,517	3,005	3,156	2,514	2,722
Alley Maintenance, including Brushing (hours)	1,601	1,493	1,235	2,072	1,562	2,378	1,488	1,351	1,244	2,282
Concrete repairs-Non-Utility (hours) *	196	544	412	191	600	200	87	69	91	443
Concrete repairs-Utility (hours) *	1,407	1,703	817	1,136	1,457	1,920	1,120	1,531	1,600	942
Catch Basin Repairs (hours)	4,497	3,381	4,767	3,239	3,458	3,166	3,235	2,745	2,214	1,965
Catch Basin Cleaning (hours)	3,874	3,931	2,351	2,433	2,842	1,892	2,851	1,805	1,176	1,646
Leaf collection (hours)	2,403	3,220	2,016	2,144	2,599	1,324	1,549	1,594	2,159	2,815

(continued)

**City of Lima**  
Allen County, Ohio

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

Function/Program	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Streets Department (continued)</b>										
Tree Removal and Trimming (hours)	2,451	2,392	1,979	2,156	3,049	3,923	3,225	2,223	1,937	968
Number of Trees Planted per year	33	20	10	13	13	203	198	174	148	20
Signage, including Parks Dept. (hours)	2,499	2,507	2,715	3,077	2,921	2,872	2,762	2,951	2,940	3,044
Snow & Ice Removal (regular labor cost)	\$ 28,909	\$ 37,939	\$ 49,101	\$ 54,657	\$ 23,389	\$ 32,668	\$ 76,181	\$ 46,378	\$ 27,850	\$ 17,996
Snow & Ice Removal (overtime labor cost)	\$ 19,306	\$ 18,486	\$ 28,299	\$ 90,625	\$ 37,443	\$ 23,669	\$ 36,599	\$ 35,851	\$ 20,446	\$ 12,896
Equipment Repairs/Body Shop (cost)	\$ 142,271	\$ 137,274	\$ 137,284	\$ 120,806	\$ 74,675	\$ 99,524	\$ 80,029	\$ 63,746	\$ 73,819	\$ 60,129
Tons of Snow-Melting Salt Used	934	790	1,484	2,374	1,741	1,247	1,559	1,902	1,314	872
<b>Water Department</b>										
Water Rates per 1st 300 Cu ft of water used	\$ 9.51	\$ 9.51	\$ 8.46	\$ 7.52	\$ 6.86	\$ 6.26	\$ 5.72	\$ 5.24	\$ 4.80	\$ 4.40
Average number of water accounts billed monthly										
Residential	22,177	22,183	22,138	22,093	22,007	21,984	21,543	22,072	22,130	22,268
Industrial	83	98	94	94	94	94	89	95	96	96
Commercial	1,848	1,832	1,832	1,841	1,833	1,831	1,799	1,820	1,834	1,837
Total Customers	24,108	24,113	24,064	24,028	23,934	23,909	23,431	23,987	24,060	24,201
Total Water Collections Annually (Including P&I)										
Residential	\$ 6,777,797	\$ 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
Industrial	6,481,775	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
Commercial	3,394,546	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
General Fund Water Contract (all customers)	8,009,943	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
Total Collections	\$ 24,664,061	\$ 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
<b>Sewer Department</b>										
Sewer Rates per 1st 300 Cu ft of water used	\$ 38.22	\$ 34.91	\$ 31.63	\$ 28.37	\$ 26.63	\$ 26.63	\$ 14.69	\$ 13.48	\$ 12.37	\$ 11.35
Avg. number of sewer accounts billed monthly										
Residential	13,730	13,773	13,782	13,802	13,922	13,948	13,977	14,060	14,140	14,317
Industrial	59	75	73	73	72	72	69	76	77	76
Commercial	1,220	1,207	1,212	1,233	1,243	1,239	1,237	1,244	1,258	1,265
Total Customers	15,009	15,055	15,067	15,108	15,237	15,259	15,283	15,380	15,475	15,658
Total Sewer Collections Annually (Including P&I)										
Residential	\$ 7,935,372	\$ 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
Industrial	2,965,259	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
Commercial	3,755,832	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
Total Collections	\$ 14,656,463	\$ 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
Total flow of wastewater treatment plant (Billions of Gallons)	5.567	4.756	5.408	5.335	5.138	4.787	6.006	4.576	4.441	5.835
Average daily flow (Millions of gallons per day)	15.250	12.990	14.820	14.62	14.08	13.22	16.50	12.54	12.17	15.94
Tons of dry sludge removed	2,256.90	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
<b>Refuse Services</b>										
Average number of accounts billed monthly	11,475	11,518	11,526	11,548	11,651	11,667	11,702	11,756	11,826	11,989
Total Refuse Collections Annually (Including P&I)										
Residential	\$ 2,827,948	\$ 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
Commercial	3,599	3,755	3,703	3,013	3,368	4,065	4,181	4,823	3,936	3,843
Total Collections	\$ 2,831,547	\$ 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

**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 Seven Years*

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

Source: Capital Asset System, City Departmental Records

Note: Information prior to fiscal year 2011 was not available.

NA - Information Not Available

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# 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  
AUGUST, 14 2018