CITY OF LIMA ALLEN COUNTY, OHIO

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2022



www.reacpa.com



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

We have reviewed the *Independent Auditor's Report* of the City of Lima, Allen County, prepared by Rea & Associates, Inc., for the audit period January 1, 2022 through December 31, 2022. 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.

Keith Faber Auditor of State Columbus, Ohio

August 14, 2023



City of Lima Allen County, Ohio

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), 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, 2022, 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, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

City of Lima 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 Page 2

Report on Compliance and Other Matters

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

Purpose of this Report

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

Rea & Associates, Inc. Lima, Ohio

Kea & Bassciates, Inc.

June 27, 2023



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Lima's, Allen County, Ohio (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2022. 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.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

City of Lima 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 Page 2

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

City of Lima

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 Page 3

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

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

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

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

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated June 27, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Lea & Bessciates, Inc.

Rea & Associates, Inc. Lima, Ohio June 27, 2023

CITY OF LIMA

Allen County, Ohio Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2022

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number/ Federal Grant Number	Passed Through to Subrecipients	Total Federal Disbursements
U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct programs:				
Community Development Block Grants/Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	B17MC390014	0	31,611
Community Development Block Grants/Entitlement Grants	14.218	B18MC390014	0	16,055
Community Development Block Grants/Entitlement Grants	14.218	B19MC390014	0	101,930
Community Development Block Grants/Entitlement Grants	14.218	B20MC390014	0	271,839
Community Development Block Grants/Entitlement Grants	14.218	B21MC390014	0	593,760
Community Development Block Grants/Entitlement Grants	14.218	B22MC390014	0	7,554
COVID-19 Community Development Block Grants/Entitlement Grants	14.218	B20MW390014	0	26,373
Total Community Development Block Grants/Entitlement Grants Cluster	ster		0	1,049,122
Lead Hazard Reduction Grant Program	14.905	OHLHB0749-19	0	6,136
Home Investment Partnerships Program	14.239	MC-39-0219	0	200,825
Total U.S. Department of Housing and Urban Development			0	1,256,083
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
Drug Court Discretionary Grant Program	16.585	2020-DC-BX-0075	0	141,163
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0356	13,638	13,638
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0212	0	12,980
Total Edward Byrne Memorial Justice Assistance Grant Program			13,638	26,618
Total U.S. Department of Justice			13,638	167,781
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through Ohio Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction - Lima Railroad Grade Separation	20.205	PID-80441	0	177,551
Highway Planning and Construction - Main/Market Streets	20.205	PID-111631	0	908,494
Total Highway Planning and Construction Cluster	20.203	11D-111031		1,086,045
Total riighway Flamining and Constituction Cluster				1,080,043
Total U.S. Department of Transportation			0	1,086,045
U.S. DEPARTMENT OF THE TREASURY				
Direct program:				
COVID-19: Coronavirus State and Local Fiscal Recovery Fund	21.027	SLFRP2010	0	341,949
Total U.S. Department of the Treasury			0	341,949
U.S. DEPARTMENT OF THE INTERIOR				
Passed through Ohio Department of Natural Resources				
Fish and Wildlife Cluster	15 605	5022 02105	^	500
Sport Fish Restoration Program - Step Outside Grant Total Fish and Wildlife Cluster	15.605	SO22-02105		500
Total U.S. Department of the Interior			0	500
Total Expenditures of Federal Awards			\$ 13,638	\$ 2,852,358
F			10,000	,002,000

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, 2022

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Lima (the City) under programs of the federal government for the year ended December 31, 2022. 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, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C - INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

The City passes certain federal awards received from U. S. Department of Housing and Urban Development to other governments, not-for-profit or non-federal agencies (subrecipients). As Note B describes, the City reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the City has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE E - 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, 2022

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 and Construction Cluster COVID 19: Coronavirus State and Local Fiscal Recovery Funds	AL# 20.205 AL# 21.027
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

City of Lima Allen County, Ohio



ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended December 31, 2022





CITY OF LIMA, OHIO

Annual Comprehensive Financial Report

For the Year Ended December 31, 2022





Introductory Section





CITY OF LIMA

Allen County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2022

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June 27, 2023

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

I am pleased to present the Annual Comprehensive Financial Report (Annual Report) for the City of Lima (the "City") for the year ended December 31, 2022. 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, 2022.

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

The firm of Rea & Associates Inc. has issued an unmodified opinion on the City of Lima's basic financial statements for the year ended December 31, 2022. The Independent Auditor's Report is located at the front of the Financial Section of this report. In addition to the financial audit, a single audit was performed as required by the Single Audit Act Amendment of 1996 and the provisions of Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*. The single audit report is not included in the City's Annual Comprehensive Financial Report.



PROFILE OF THE CITY

The City of Lima, established in 1831 and incorporated in 1842, covers almost fourteen square miles and serves as the county seat of Allen County, Ohio. It is approximately seventy eight miles south of Toledo, seventy two miles north of Dayton and ninety miles northwest of Columbus. Interstate 75, a major north/south highway as well as several state highways run through the City. In addition U.S. Route 30, a major east/west route, runs just north of the City. Lima has a population of 35,579 per the 2020 Federal Census from the U.S. Census Bureau.

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

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

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

LOCAL ECONOMY

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

Recent years have seen a shift toward more service oriented industries with the two hospitals located in Lima providing some of the largest sources of employment for the area. St. Rita's Medical Center employs nearly 3,300 individuals and Lima Memorial Health System employs approximately 1,900.

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

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

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

In 2022 the City broke ground on a new amphitheater in the downtown area. This project is funded through private donations coordinated with the Lima Rotary Club as well as several capital grants from the State of Ohio. Opening of the amphitheater is anticipated to occur late summer of 2023.

LONG-TERM FINANCIAL PLANNING

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

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

The City of Lima strongly relies upon income tax and property tax revenues for its economic well-being. Combined, these tax revenues accounted for approximately 60% of total General Fund revenues in 2022. During 2022, the City continued to fill vacant positions city-wide including needed Safety Service positions.

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 2022.

The City completed work on a major redesign and reconstruction of two major through streets and the town square in 2022. The project created a round-about in the square with one significant result being a reduction in motor vehicle accidents in that intersection.

The City continued the Smart Cities Initiative in 2022. This initiative will establish an integration of various software systems throughout the City. In doing so, it will provide a more efficient and transparent way of communicating information both internally across all departments, as well as externally to the community and its residents. The most public facing aspect so far is the implementation of a service request portal that the general public can use to easily report issues or concerns to the proper City department.

The City was awarded \$26,371,401 through the American Rescue Plan Act (ARPA) in 2021. As of December 31, 2022 the City was still exploring how best to utilize these funds for the benefit of its citizens.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Lima for its annual comprehensive financial report for the fiscal year ended December 31, 2021. This was the seventh consecutive year that the City had achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

The City also completed a popular annual financial report and submitted that document to the Government Finance Officers Association for adjudication as well. The City was presented with the Award for Outstanding Achievement in Popular Annual Financial Reporting for 2021.

The City also received the Ohio Auditor of State's Award with Distinction for the fiscal year ended December 31, 2021. This is the third year the City has received this award.

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

Respectfully submitted,

Rauchel & Bordes

Randall S. Bartels

City Auditor

CITY OF LIMA Allen County, Ohio

List of Elected and Appointed Officials As of December 31, 2022

ELECTED OFFICIALS

Mayor Sharetta T. Smith
City Auditor Randall S. Bartels
City Law Director Anthony L. Geiger
Clerk of Courts James G. Link
Municipal Judge David Rodabaugh
Municipal Judge Tammie Hursh

Council President John G. Nixon
Council Member, 1st Ward Todd Gordon

Council Member, 2nd Ward

Council Member, 3rd Ward

Council Member, 4th Ward

Council Member, 5th Ward

Council Member, 6th Ward

Council Member, 7th Ward

Council Member, 7th Ward

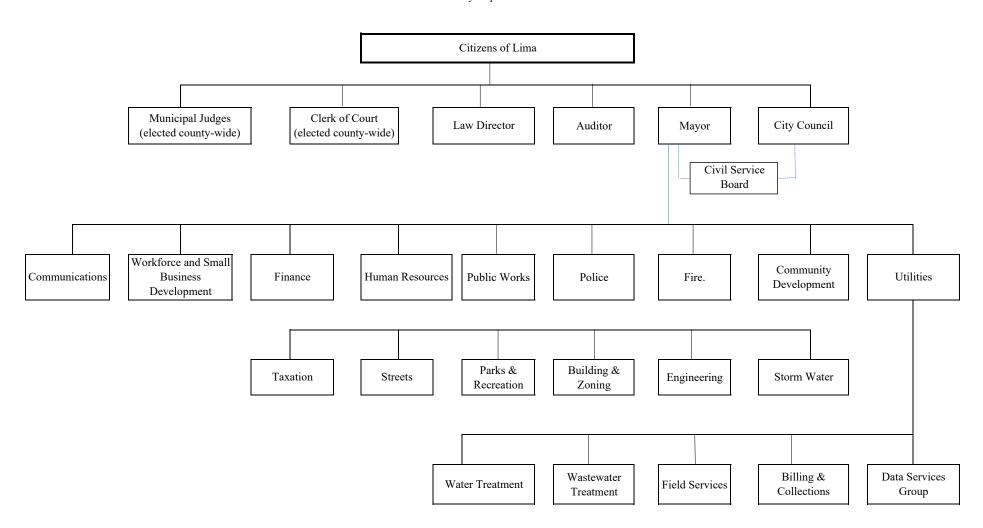
Jon M. Neeper

APPOINTED OFFICIALS

Clerk of Council Dana Addis Deputy Law Director Eric Pheneger Chief of Staff Shane Coleman Director of Finance/Treasurer Steve Cleaves Director of Human Resources Della Bradfield Public Works Director Kirk Niemeyer Deputy Public Works Director Warner Roach Deputy Public Works Director Ric Stolly Community Development Director Andria Perkins Workforce & Small Business Developement Amber Martin Director of Utilities Michael Caprella Chief of Police **Angel Cortes** Andrew Heffner Fire Chief Civil Service Board Member Mark Mullenhour Civil Service Board Member Pilate Bradley Civil Service Board Member Byron Seldon Debra Vobbe Civil Service Board Secretary

CITY OF LIMA Allen County, Ohio

Organizational Chart by Department





Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Lima Ohio

For its Annual Comprehensive Financial Report For the Fiscal Year Ended

December 31, 2021

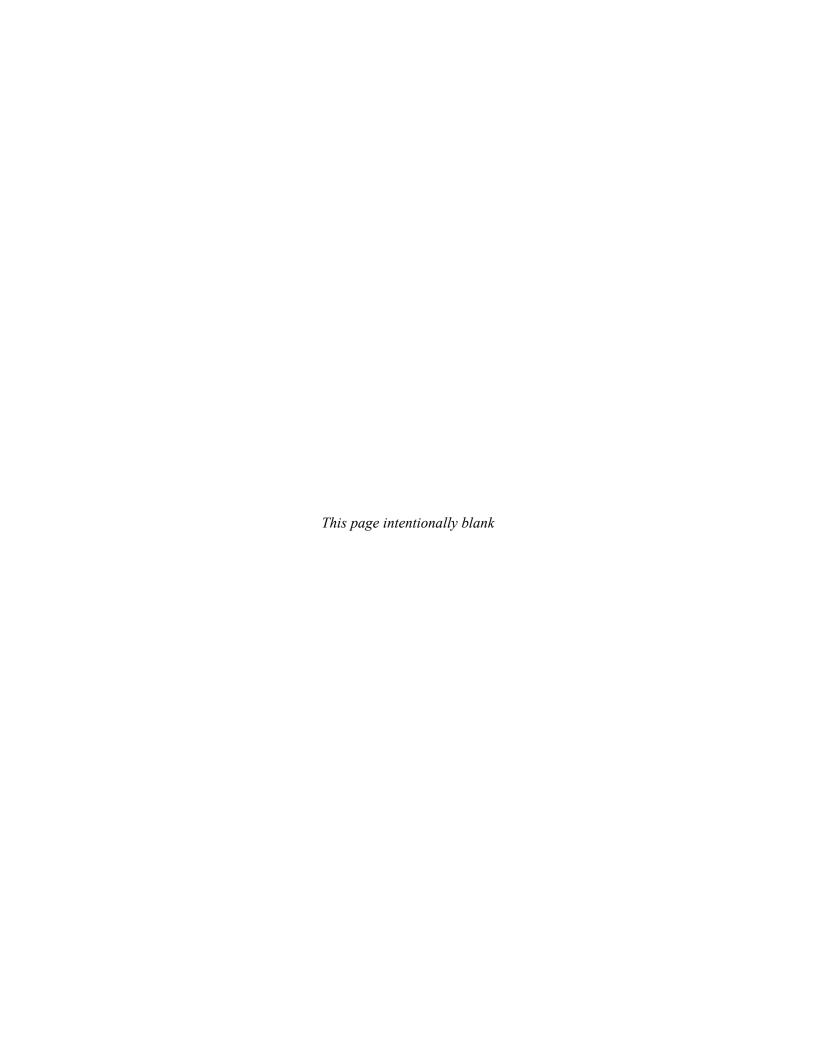
Christopher P. Morrill

Executive Director/CEO



Financial Section







Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lima, Allen County, Ohio, (the City) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2022, and the respective changes in its financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund and the COVID Local Recovery fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

City of Lima Independent Auditor's Report Page 2

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and pension and other post-employment benefit schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, 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.

City of Lima Independent Auditor's Report Page 3

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2023, 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.

Kea & Chasociates, Inc.

Rea & Associates, Inc. Lima, Ohio June 27, 2023

Management's Discussion and Analysis For the Year Ended December 31, 2022 (Unaudited)

The discussion and analysis of the City of Lima's (the "City") financial performance provides an overall review of the City's financial activities for the fiscal year ended December 31, 2022. 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 2022 are as follows:

- □ For the City as a whole, general revenues accounted for \$24.3 million in revenue or 26.3 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants, contributions and interest accounted for \$67.8 million or 73.7 percent of total revenues of nearly \$92.1 million.
- □ For the City as a whole, total program expenses were \$78.73 million: \$41.08 million in governmental activities and \$37.64 million in business-type activities.
- □ The City's total net position increased over \$13.36 million from 2021 balances. The business-type activities contributed \$6.81 million; the governmental activities contributed \$6.54 million. This reflects an improvement in the overall financial position of the City.
- □ As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$24.7 million, an increase from the prior year mainly attributed to continued prudent spending by all departments.
- □ The Ohio Public Employees Retirement System (OPERS) approved several changes to the health care plan offered to retirees in an effort to decrease costs and increase the solvency of the health care plan. The changes significantly decreased the OPEB liability for OPERS and resulted in the City reporting a net OPEB asset in 2022. The offset in the prior year was recognized as a 'negative' pension expense.
- □ The City's total outstanding debt reflects a \$(4.1) million change, from the prior year balance of \$147.4 to \$143.3 million as of December 31, 2022. Throughout 2022, the City drew approximately \$1.03 million in OWDA loans, of which \$0.2 million was used to begin a wastewater improvement project and \$0.85 million on the Melrose storm water project Each of these projects continues the efforts of the City's response to the EPA Consent Decree. Despite the new obligations, the City continues to prudently manage the repayment of its debt obligations.

Using this Annual Financial Report

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

Management's Discussion and Analysis For the Year Ended December 31, 2022 (Unaudited) (Continued)

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 2022 and how they affected the operations of the City as a whole.

Reporting the City of Lima as a Whole

Statement of Net Position and the Statement of Activities

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

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

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

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

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

Management's Discussion and Analysis For the Year Ended December 31, 2022 (Unaudited) (Continued)

meeting legal responsibilities for using certain taxes, grants, and other money. These fund financial statements tell how services were financed in the short-term as well as what remains for future spending. These statements focus on the City's most significant funds. The City's major governmental funds include the general fund and the COVID Local Recovery fund.

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

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

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

The City adopts an annual appropriated budget for spending for each of its funds. A budgetary comparison statement has been provided for the general fund and COVID Local Recovery fund to demonstrate compliance with this budget. The COVID Local Recovery fund had minimal appropriations in 2022 as the City waited for Final Rule guidance from the US Treasury before developing its budget.

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

Proprietary Funds - When the City charges customers for the services it provides, whether to outside customers or to other departments or segments of the City, these services are reported in proprietary funds. Proprietary funds use the same *accrual basis* of accounting as the Statement of Net Position and the Statement of Activities. In fact, the City's enterprise funds (water, sewer, refuse and storm water) are the same as the government-wide business-type activities but provide more detail, as well as cash flow information. These statements will essentially match, except the government-wide business-type activities also include the internal service fund allocations. The proprietary fund financial statements begin on page 27.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for the fiduciary funds is much like that used for proprietary funds. The fiduciary fund financial statements begin on page 32.

Management's Discussion and Analysis For the Year Ended December 31, 2022 (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 2022 compared to 2021.

(Table 1)
Net Position

		ımental vities		ess-type vities	Total			
	2022	2021	2022	2021	2022	2021		
Assets								
Current and Other Assets	\$ 73,335,598	\$ 60,803,847	\$ 53,360,118	\$ 50,217,754	\$ 126,695,716	\$ 111,021,601		
Capital Assets, Net	67,326,647	66,747,567	189,133,197	190,376,108	256,459,844	257,123,675		
Total Assets	140,662,245	127,551,414	242,493,315	240,593,862	383,155,560	368,145,276		
Deferred Outflows of Resources								
Deferred Charges on Debt Refundings	0	0	475,385	532,917	475,385	532,917		
Pension	9,988,159	5,154,199	1,408,118	777,636	11,396,277	5,931,835		
OPEB	2,231,028	3,112,683	0	339,034	2,231,028	3,451,717		
Deferred Outflows of Resources	12,219,187	8,266,882	1,883,503	1,649,587	14,102,690	9,916,469		
Liabilities								
Current and Other Liabilities	27,907,482	15,766,904	3,340,573	2,799,865	31,248,055	18,566,769		
Long-term liabilities outstanding	_,,,,,,,	,,,,	-,,	_,,,,,,,,	,,	,,		
Due Within One Year	1,825,975	2,094,131	5,504,542	4,835,633	7,330,517	6,929,764		
Due in More than One Year	-,,-	_,,,,,,,,	-,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,== =,==,	-, , ,		
Net Pension Liability	30,598,225	38,448,455	3,329,875	5,771,875	33,928,100	44,220,330		
Net OPEB Liability	4,454,570	4,572,576	0	0	4,454,570	4,572,576		
Other Amounts	5,894,692	6,438,960	133,459,893	137,579,021	139,354,585	144,017,981		
Total Liabilities	70,680,944	67,321,026	145,634,883	150,986,394	216,315,827	218,307,420		
Deferred Inflows of Resources								
Deferred Revenues	1,015,502	987,806	0	0	1,015,502	987,806		
Pension	17,097,417	8,359,267	4,131,510	2,549,051	21,228,927	10,908,318		
OPEB	4,390,816	5,996,345	1,257,112	2,167,323	5,647,928	8,163,668		
Total Deferred Inflows of Resources	22,503,735	15,343,418	5,388,622	4,716,374	27,892,357	20,059,792		
Net position								
Net investment in capital assets	62,156,673	60,925,266	52,147,954	49,116,216	114,304,627	110,041,482		
Restricted	22,707,247	21,223,821	32,147,934	49,110,210	22,707,247	21,223,821		
Unrestricted	(25,167,167)	(28,995,235)	41,205,359	37,424,465	16,038,192	8,429,230		
Total Net Position	\$ 59.696,753	\$ 53,153,852	\$ 93.353.313	\$ 86,540,681	\$ 153,050,066	\$ 139,694,533		
Total Fiel Fosition	Ψ 37,070,133	Ψ 33,133,032	Ψ 75,555,515	Ψ 00,240,001	Ψ 133,030,000	Ψ 137,077,333		

The net pension liability (NPL) is the largest single liability reported by the City at December 31, 2022 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. The City also adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revised accounting for costs and liabilities related to other postemployment benefits (OPEB) as well. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the City's actual financial condition by adding deferred inflows of resources related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting the net OPEB asset and deferred outflows of resources related to pension and OPEB.

Management's Discussion and Analysis For the Year Ended December 31, 2022 (Unaudited) (Continued)

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

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

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

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

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

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

Management's Discussion and Analysis For the Year Ended December 31, 2022 (Unaudited) (Continued)

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

During 2022, the City implemented GASB Statement No. 87, Leases, which addresses the recognition of certain lease assets and liablilites for leases that were previously classified as operating or capital leases and recognizes as inflows of resources or outflows of resources based on the payment provisions of the contract. The City evaluated the statement and deemed the implementation to be immaterial to the financial statement as a whole. The City also implemented GASB Statement No. 91, Conduit Debt Obligations, GASB Statement No. 92, Omnibus 2020, certain provisions of GASB Statement No. 97, Component Unit Criteria and Deferred Compnesation Plans, and certain provisions of GASB Statement No. 99, Ominbus 2022. These statements had no effect on beginning net position or fund balances.

The City's combined net position experienced an increase of \$13.36 million, or 9.6 percent, as of December 31, 2022.

Net position in the City's governmental activities changed from prior year, increasing \$6.54 million or 12.3%. Restricted net position, those restricted mainly for debt repayment, capital projects and special purposes such as street repairs, state highway projects, court projects, and community housing programs increased \$1.48 million or approximately 7.0 percent from prior year. Court projects and community housing programs awere the largest contributors to the increase. The net investment in capital assets category changed \$1.23 million from the prior year. Construction in progress increased nearly \$1.9 million with the onset of the Main/Market Street project and the new Lima Rotary Amphitheater and Park project. The City reduced its level of governmental bond debt with its prudence in repayment. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements increased \$3.8 million from 2021 or approximately 13.2 percent from prior year.

Total assets of the governmental activities increased approximately \$13.1 million from 2021 due to several factors. Unspent workers compensation refunds and rebates carried forward from 2021 along with additional funds received from COVID Local Recovery funds contributed significantly to a \$10.5 million increase in cash and cash equivalents. The decrease of nearly \$0.8 million in the net OPEB asset, a significant \$7.8 million decrease in net pension liability and a \$1.6 million decrease in deferred inflows of resources for OPEB is related to OPERS changes previously discussed in the financial highlights. See Notes 12 and 13 for additional discussion on pension and OPEB.

Total liabilities of governmental activities changed approximately \$3.4 million from prior year mainly due to the unspent COVID Local Recovery funds mentioned above. Deferred inflows of resources changed \$7.2 million from the prior year, most significantly due to the changes in the net pension and net OPEB liabilities. See Notes 12 and 13 for additional discussion about the effects of GASB 68 and 75 on the accruals and deferred inflows of resources.

Net position in the City's business-type activities increased nearly \$6.8 million or 7.9 percent. The City generally can only use unrestricted net position to finance the continuing operations of the water, sewer, refuse and storm water operations and other business-type activities of the City. In January 2022, the

Management's Discussion and Analysis For the Year Ended December 31, 2022 (Unaudited) (Continued)

water utility implemented a nine percent rate increase in user rates, and the sewer utility implemented a two percent rate increase, with a \$1 increase in the customer's EPA charge. The effect of the increased user rates contributed to the \$3.8 million increase in total unrestricted net position from prior year. The remaining component of total net position is the net investment in capital assets which changed \$3.0 million or 6.2 percent from prior year. Although net capital assets changed approximately \$(1.2) million, the level of debt associated with those assets decreased nearly \$4.2 million, contributing to the change of \$3.0 million.

Business-type total assets increased \$1.9 million from the prior year. As mentioned in the previous paragraph, capital assets, net of depreciation, contributed \$(1.2) million to this overall increase in total assets. An increase in user fees and prudent debt management resulted in an increase in cash balances. Also, following the mandates of an EPA Consent Decree, the City has significant utility projects in process as of December 31, 2022. Business-type liabilities changed nearly \$(5.4) million from the prior year. Current liabilities, such as contracts payable, changed \$0.5 million from the prior year. However, the \$(3.5) net change in long-term obligations and the \$(2.4) change in the net pension/OPEB liabilities were the most significant contributing factors. Deferred outflows of resources for business-type activities changed \$0.2 million from 2021. Deferred inflows of resources increased \$0.7 million from the prior year. The change in the deferred inflows and outflows of resources are mainly due to pension and OPEB. See Notes 12 and 13 for additional discussion.

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Management's Discussion and Analysis For the Year Ended December 31, 2022 (Unaudited) (Continued)

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2022 and 2021.

(Table 2) Changes in Net Position

		nmental vities		ess-type vities	To	tal
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues:						
Charges for Services and Sales	\$ 16,332,837	\$ 15,157,446	\$ 44,464,764	\$ 42,438,981	\$ 60,797,601	\$ 57,596,427
Operating Grants, Contributions and Interest	3,993,647	3,054,141	0	0	3,993,647	3,054,141
Capital Grants, Contributions and Interest	3,013,363	3,141,718	27,986	155,155	3,041,349	3,296,873
Total Program Revenues	23,339,847	21,353,305	44,492,750	42,594,136	67,832,597	63,947,441
General Revenues:						
Property Taxes	1,392,908	1,155,600	0	0	1,392,908	1,155,600
Income Taxes	22,314,651	20,012,958	0	0	22,314,651	20,012,958
Other Local Taxes	328,257	246,442	0	0	328,257	246,442
Intergovernmental	1,604,771	1,663,296	0	0	1,604,771	1,663,296
Investment Earnings	(1,484,123)	(264,119)	(69,896)	(748)	(1,554,019)	(264,867)
Miscellaneous	131,069	12,544	34,281	2,312	165,350	14,856
Total General Revenues	24,287,533	22,826,721	(35,615)	1,564	24,251,918	22,828,285
Total Revenues	47,627,380	44,180,026	44,457,135	42,595,700	92,084,515	86,775,726
Program Expenses						
Security of Persons and Property	19,538,863	18,507,215	0	0	19,538,863	18,507,215
Leisure Time	1,334,086	1,021,799	0	0	1,334,086	1,021,799
Community Environment	2,503,246	2,125,709	0	0	2,503,246	2,125,709
Transportation	6,433,074	4,933,227	0	0	6,433,074	4,933,227
General Government	11,095,958	6,462,400	0	0	11,095,958	6,462,400
Interest and Fiscal Charges	179,252	210,442	0	0	179,252	210,442
Water	0	0	19,628,675	14,059,392	19,628,675	14,059,392
Sewer	0	0	12,555,929	12,448,835	12,555,929	12,448,835
Refuse	0	0	3,376,346	2,693,803	3,376,346	2,693,803
Storm Water	0	0	2,083,553	1,673,787	2,083,553	1,673,787
Total Program Expenses	41,084,479	33,260,792	37,644,503	30,875,817	78,728,982	64,136,609
Increase in Net Position Before Transfers	6,542,901	10,919,234	6,812,632	11,719,883	13,355,533	22,639,117
Net Transfers	0	(2,701,288)	0	2,701,288	0	0
Change in Net Position	6,542,901	8,217,946	6,812,632	14,421,171	13,355,533	22,639,117
Beginning Net Position	53,153,852	44,935,906	86,540,681	72,119,510	139,694,533	117,055,416
Ending Net Position	\$ 59,696,753	\$ 53,153,852	\$ 93,353,313	\$ 86,540,681	\$ 153,050,066	\$ 139,694,533

Governmental Activities

As mentioned above, governmental activities increased in net position of \$6.54 million.

The funding for City's governmental activities comes from several different sources. During 2022 revenues provided by specific programs through charges for services amounted to 34.29 percent of all governmental revenue. Revenues provided by sources other than city residents, in the form of operating and capital grants, comprise another 14.71 percent. General revenues account for the remaining 50.99 percent. The City's most significant general revenue is its municipal income tax. Other prominent

Management's Discussion and Analysis For the Year Ended December 31, 2022 (Unaudited) (Continued)

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

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

Overall, total governmental activities revenues changed \$3.4 million from the prior year. Charges for services serve the general government and include such sources as water contract fee, water district fees, special assessments and fines and forfeitures. The change in charges for services was \$1.2 million when compared to the prior year. Operating grants, contributions and interest reflect a \$0.9 million change from prior year, reflecting the decrease in governmental assistance funds pursuant to the COVID-19 pandemic. Capital grants contributed \$(0.1) million towards the overall change. Capital projects were finalized during 2022. Overall, general revenues reflect a \$1.5 million change from the previous year. Municipal income tax revenue and property taxes contributed \$2.3 million and \$0.2 million, respectively, to the overall increase. However, the City adjusted investment income to report investments at fair value as of year end which reduced the increase by \$1.2 million.

Total governmental expenses changed \$7.8 million from prior year. Expenses decreased significantly in 2021 due to a plan design change with the OPERS OPEB plan. OPERS no longer offers a self-insured OPEB plan to its retirees. Instead, retirees receive a montly fixed stipend based on their eligibility. As a result, the OPERS OPEB 2020 net liability converted to a net asset in 2021 with the offset recognized as a 'negative' pension expense. The 2022 expenses return to levels consistent with years prior to 2021.

Security of persons and property expense, which includes the Police and Fire Departments, generally represents the largest expense of all governmental activities. This expense of nearly \$19.5 million represents 47.5 percent of the total governmental services expenses in 2022. These two departments operate out of the City's general fund. Security of persons and property expense changed \$1.0 million from prior year due to consistent staffing and continued prudence in spending.

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 \$6.4 million or 15.7 percent of total governmental services expenses. The \$1.5 million change from prior year expenditures resulted from the timing of street resurfacing projects when compared to prior year as well as the OPEB discussion mentioned above.

The City's Community Development Department accounts for the Community Environment expenses. This department provides services such as code enforcement, home repair assistance, some economic development work and other community environment related services. Community Environment expenses equaled \$2.5 million. This is 6.1 percent of total governmental services expenses.

Management's Discussion and Analysis For the Year Ended December 31, 2022 (Unaudited) (Continued)

The City maintains 12 parks (leisure time activities) within the City. Leisure time activities also account for the City-sponsored recreational activities. This area had expenses of \$1.3 million in 2022 or 3.2 percent of total governmental services expenses.

General government expenses were \$11.1 million or 27.0 percent of the total government services expenses. This category includes expenses associated with City departments that are not associated with the other cost centers. The expense related to the OPERS OPEB expense mentioned above contributed significantly to the \$4.6 million change in the general government expenses from the prior year.

Business-Type Activities

Business-type activities include water, sewer, refuse and storm water operations. The revenues are generated primarily from charges for services. In 2022, charges for services of \$44.5 million accounted for nearly 100.0 percent of the all business-type revenues. The total expenses for the utilities were \$37.6 million, a change of \$6.8 million from prior year. As mentioned above, the negative expense reported by each business-type activity caused by the switch from reporting a net OPEB liability to a net OPEB asset. The results are an overall increase in net position of nearly \$6.8 million for the business-type activities.

The City's Funds

Governmental Funds

Information about the City's governmental funds begins on page 21. These funds are accounted for using the modified accrual method of accounting. All governmental funds had revenues, excluding other financing sources, of \$46.2 million, a change of \$1.7 million or 3.8 percent from the previous 2021 year. The City's municipal income tax is the City's largest revenue source and the main contributor to the overall increase from prior year. All governmental funds had expenditures, excluding other financing uses, of \$48.3 million, a \$8.2 million change or 20.4 percent when compared to prior year. The City completed two various Street Resurfacing projects and began work on the Lima Rotary Amphitheater and Park project. The City also continued prudent spending and lifted a hiring freeze in late 2021 in efforts to begin increasing the City's staffing levels.

The City's governmental funds reported combined ending fund balance of \$24.7 million. Approximately \$0.7 million of this total constitutes unassigned fund balance, which is available for appropriation at the City's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is restricted, committed or assigned to indicate that it is not available for new spending. The funds are monitored continually, with adjustments made in budgets throughout the year to accommodate yearly revenues.

The general fund's fund balance changed \$(1.4) million or (8.3) percent from 2021. Total revenues of \$37.2 million was consistent to the prior year. A \$2.5 million change from prior year in income tax revenues, as well as a \$(0.3) million change in fines and forfeiture revenues, reflects the response of the economy of the Lima-area since the pandemic of 2020. General fund charges for services, which includes contract fees, increased \$0.3 million. Intergovernmental revenues changed \$0.2 million, remaining consistent to the previous year. The change in general fund expenditures was \$5.2 million when compared to the prior year. Police and fire departments expenditures normally paid by the general fund were funded in prior year by Federal funds. General government expenditures increased in 2022

Management's Discussion and Analysis For the Year Ended December 31, 2022 (Unaudited) (Continued)

due to a municipal court software project, as well as an increase in the professional services of the City's engineering department.

The City received a second traunche of Coronavirus State and Local Fiscal Recovery Fund funding from the American Rescue Plan Act (ARPA) of \$13,185,701, all of which has been recorded as unearned revenue. The City is still uncertain of the final plan for its spending.

The total fund balance for all other governmental funds changed \$(0.6) million from the previous year 2021. This change is mainly due to the timing of operating and capital grant programs.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements for the business-type activities, but in more detail. Information about the proprietary funds starts on page 27.

The water fund had an increase in net position of \$1.9 million from 2021. Current year revenues were consistent to the prior year. Total water fund operating expenses changed \$5.8 million from 2021 mainly due to the switch from reporting a net OPEB liability to a net OPEB asset.

The sewer fund net position increased \$4.5 million from 2021. Current year revenues increased \$1.4 from the prior year reflective of the increased user charge. Nonoperating revenues were comparable to prior year. Total operating expenses changed \$0.4 million from 2021 due to depreciation and the effects of the negative expense caused by the switch from reporting a net OPEB liability to a net OPEB asset.

The refuse fund showed a change of \$(0.4) million in net position over 2021. Normally the revenues are sufficient to cover expenses in the fund. The negative expense is related to the OPEB liability and was the main contributor to the change.

The storm water fund net position reflected a \$0.6 million change compared to 2021. Consistent with prior years, the operating revenues are sufficient to cover operating expenses in the fund.

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

General Fund Budgeting Highlights

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

During the course of 2022, the City amended its general fund budget on several occasions. All recommendations for appropriation changes come to Council from the City Finance Director. The

Management's Discussion and Analysis For the Year Ended December 31, 2022 (Unaudited) (Continued)

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 \$40.2 million, \$4.4 million over the final budget estimates of nearly \$35.8 million. Noting the economic recovery from the pandemic, the City was conservative in projecting revenues for 2022. Intergovernmental revenues were over projections by \$0.5 million; charges for services which were over projections by \$0.2 million; and fines and forfeitures were over projections by \$0.1 million. Municipal income tax revenue also exceeded projections by \$2.6 million.

Actual expenditures of \$44.9 million were nearly \$3.1 million less than the final appropriations of \$48.0 million. All of the City's departments came in under budget in 2022 by implementing a very conservative spending approach due to uncertainties in the economy of the City.

The most significant difference between the general fund's original budget and final budget is in general government expenditures and capital outlay. The City budget begins the year with a conservative position towards capital spending. The general fund budget is then amended during the year as capital spending is appropriately planned. The original budget also does not anticipate the amount to be advanced throughout the year or grant funding to be received to offset police and fire costs.

Capital Assets and Debt Administration

Capital Assets

At the end of year 2022, the City had \$256.5 million invested in land, construction in process, buildings, improvements, machinery and equipment, furniture and fixtures, infrastructure, capitalized interest and intangibles, and vehicles. A total of \$67.3 million of this was for governmental activities with the remaining \$189.1 million attributable to business-type activities. Table 3 shows fiscal year 2022 balances compared with 2021.

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

	Governmental Activities			 Business-Type Activities				Totals			
	2022		2021	2022		2021		2022		2021	
Land	\$ 8,310,076	\$	8,310,076	\$ 5,745,804	\$	5,427,074	\$	14,055,880	\$	13,737,150	
Construction in Progress	3,857,244		1,900,069	9,687,847		5,393,145		13,545,091		7,293,214	
Buildings	7,262,706		7,392,611	93,077,318		95,721,206		100,340,024		103,113,817	
Improvements	2,071,955		2,023,641	8,922,674		9,808,576		10,994,629		11,832,217	
Machinery and Equipment	4,176,906		3,520,223	19,711,097		21,503,483		23,888,003		25,023,706	
Furniture and Fixtures	44,309		40,053	13,388		15,125		57,697		55,178	
Vehicles	634,258		904,599	1,903,192		1,078,704		2,537,450		1,983,303	
Capitalized Interest and Intanglibles	0		0	1,547,771		1,647,380		1,547,771		1,647,380	
Infrastructure	40,969,196		42,656,295	 48,524,106		49,781,415		89,493,302		92,437,710	
Totals	\$ 67,326,650	\$	66,747,567	\$ 189,133,197	\$	190,376,108	\$	256,459,847	\$	257,123,675	

Management's Discussion and Analysis For the Year Ended December 31, 2022 (Unaudited) (Continued)

In viewing the City as a whole, total capital assets reflected a change of nearly \$(0.7) million in 2022 from the prior year.

Net capital assets of the governmental activities changed approximately \$0.6 million from the prior year which is seen most prominently in construction in process. Two significant projects - the ALL-Main / Market Streets and the Lima Rotary Amphitheater and Park projects - were in full force during 2022. The other contributing factor is depreciation.

In business-type activities, construction in process changed \$4.3 million from the prior year. The water department has begun improvement projects affecting the carbon feed and permanganate feed systems. Several sanitary sewer projects continue including additional segmented block sewer system rehabilitation, pump station rehabilitations as well as plant boiler and blower replacements.

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

Debt Administration

The total outstanding debt for the City as of December 31, 2022 was \$143.3 million. This balance reflects a change of \$(4.1) million, or nearly (2.8) percent, from the prior year balance. The City's governmental activities continued prudent repayment of existing debt during 2022. The City's business-type activities drew approximately \$1.0 million in OWDA loans which assisted the construction and improvement projects of the sewer and storm water funds, while repaying \$3.2 million on existing loans. 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

	Governmen	tal A	Activities	Business-Type Activities					Totals			
	2022	2 2021		2022 2021		2021	2022			2021		
General Obligation Bonds	\$ 5,148,635	\$	5,807,697	\$	2,571,724	\$	2,996,128	\$	7,720,359	\$	8,803,825	
Revenue Bonds	0		0		6,161,769		6,847,610		6,161,769		6,847,610	
Lease agreements	0		15,244		0		0		0		15,244	
OWDA Loans	0		0		129,409,690		131,570,206		129,409,690		131,570,206	
Bresler Reservoir Termination Agreement	0		0		0		142,088		0		142,088	
Totals	\$ 5,148,635	\$	5,822,941	\$	138,143,183	\$	141,556,032	\$	143,291,818	\$	147,378,973	

Management's Discussion and Analysis For the Year Ended December 31, 2022 (Unaudited) (Continued)

Current Financial Issues

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

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

At all times, the City continually strives to develop new and enhance existing economic development incentives to attract new businesses and encourage existing ones to expand their operations within the City of Lima. The City recently completed work with Rhodes State College to facilitate a downtown educational expansion. The City is currently working with several organizations to develop/expand the central business district to provide additional resources for new business activities, and a new amphitheater for recreational acitivies. City administration is currently working with businesses to occupy several industrial parks within the City limits. Extension of City utilities to new areas is an ongoing process.

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

Contacting the City Auditor's Department

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

Statement of Net Position December 31, 2022

		Prim	ary Governmen	t	
	Governmental Activities		Business-Type Activities		Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 49,018,015	\$	41,763,156	\$	90,781,171
Taxes Receivable	5,380,980		0		5,380,980
Accounts Receivable	2,141,871		8,412,858		10,554,729
Intergovernmental Receivable	2,058,675		0		2,058,675
Special Assessments Receivable	12,564,855		0		12,564,855
Accrued Interest Receivable	114,503		0		114,503
Materials and Supplies Inventory	212,254		268,463		480,717
Notes Receivable	7,377		0		7,377
Prepaid Items	386,638		199,105		585,743
Internal Balances	(409,036)		409,036		0
Restricted assets:					
Equity in Pooled Cash and Cash Equivalents	0		214,696		214,696
Cash and Cash Equivalents with Fiscal and Escrow Agents	0		903,965		903,965
Net OPEB Asset	1,859,466		1,188,839		3,048,305
Capital Assets:					
Capital Assets, Not Depreciated/Amortized	12,167,317		15,433,651		27,600,968
Capital Assets, Net of Depreciation/Amortization	55,159,330		173,699,546		228,858,876
Total Assets	 140,662,245		242,493,315	_	383,155,560
Deferred Outflows of Resources					
Deferred Charges on Debt Refunding	0		475,385		475,385
Pension	9,988,159		1,408,118		11,396,277
OPEB	2,231,028		0		2,231,028
Total Deferred Outflows of Resources	 12,219,187		1,883,503		14,102,690
		-			(continued)

Statement of Net Position December 31, 2022

	Primary Government							
	Governmental	Business-Type						
	Activities	Activities	Total					
Liabilities								
Accounts Payable	538,490	960,587	1,499,077					
Contracts Payable	489,168	173,314	662,482					
Accrued Wages	550,983	138,135	689,118					
Matured Compensated Absences	3,834	0	3,834					
Retainages Payable	0	138,310	138,310					
Intergovernmental Payable	155,952	147,570	303,522					
Accrued Interest Payable	14,941	1,547,365	1,562,306					
Claims Payable	130,178	0	130,178					
Unearned Revenue	26,023,936	0	26,023,936					
Payable from Restricted Assets:								
Refundable Deposits	0	214,696	214,696					
Accrued Interest Payable	0	20,596	20,596					
Long-Term Liabilities								
Due Within One Year	1,825,975	5,504,542	7,330,517					
Due in More Than One Year								
Net Pension Liability (see Note 12)	30,598,225	3,329,875	33,928,100					
Net OPEB Liability (see Note 13)	4,454,570	0	4,454,570					
Other Amounts Due in More Than One Year	5,894,692	133,459,893	139,354,585					
Total Liabilities	70,680,944	145,634,883	216,315,827					
Deferred Inflows of Resources								
Property Taxes Levied for Next Year	1,015,502	0	1,015,502					
Pension	17,097,417	4,131,510	21,228,927					
OPEB	4,390,816	1,257,112	5,647,928					
Total Deferred Inflows of Resources	22,503,735	5,388,622	27,892,357					
Net Position								
Net Investment in Capital Assets	62,156,673	52,147,954	114,304,627					
Restricted for:								
Capital Projects	743,020	0	743,020					
Debt Service	904,743	0	904,743					
Public Safety Services	496,835	0	496,835					
Court Projects	3,836,695	0	3,836,695					
Streets and Highway Maintenance	2,917,938	0	2,917,938					
Community Development Programs	12,122,003	0	12,122,003					
Other Purposes	1,686,013	0	1,686,013					
Unrestricted	(25,167,167)	41,205,359	16,038,192					
Total Net Position	\$ 59,696,753	\$ 93,353,313	\$ 153,050,066					

Statement of Activities For the Year Ended December 31, 2022

		For th	e Year Ended Decembe	r 31, 2022			
			_			et (Expense) Revenue and	d
			Program Revenues			Changes in Net Position	
						Primary Government	
	Expenses	Charges for Services and Sales	Operating Grants, Contributions, and Interest	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities: Security of Persons and Property Leisure Time Activities Community Environment Transportation General Government Interest and Fiscal Charges	\$ 19,538,863 1,334,086 2,503,246 6,433,074 11,095,958 179,252	\$ 1,138,930 27,259 1,846,185 514,903 12,805,560 0	\$ 128,888 10,736 1,058,588 2,108,778 686,657 0	\$ 0 1,002,310 0 1,979,902 31,151 0	\$ (18,271,045) (293,781) 401,527 (1,829,491) 2,427,410 (179,252)	\$ 0 \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(18,271,045) (293,781) 401,527 (1,829,491) 2,427,410 (179,252)
Total Governmental Activities	41,084,479	16,332,837	3,993,647	3,013,363	(17,744,632)	0	(17,744,632)
Business-Type Activities: Water	19,628,675	21,653,997	0	17,741	0	2,043,063	2,043,063
Sewer	12,555,929	17,137,938	0	8,729	0	4,590,738	4,590,738
Refuse	3,376,346	3,022,194	0	0,729	0	(354,152)	(354,152)
Storm Water	2,083,553	2,650,635	0	1,516	0	568,598	568,598
Total Business-Type Activities	37,644,503	44,464,764	0	27,986	0	6,848,247	6,848,247
Totals	78,728,982	60,797,601	3,993,647	3,041,349	(17,744,632)	6,848,247	(10,896,385)
	General revenues: Property Taxes Levied General Purposes Income Taxes Levied				1,392,908	0	1,392,908
	General Purposes				22,314,651	0	22,314,651
	Other Local Taxes				328,257	0	328,257
		ts not Restricted to Spe	cific Programs		1,604,771	0	1,604,771
	Investment Earnings				(1,484,123)	(69,896)	(1,554,019)
	Miscellaneous				131,069	34,281	165,350
	Total General Revenues				24,287,533	(35,615)	24,251,918
	Change in Net Position				6,542,901	6,812,632	13,355,533
	Net Position Beginning	of Year			53,153,852	86,540,681	139,694,533
	Net Position End of Yea	۴			\$ 59,696,753	\$ 93,353,313 \$	153,050,066

Balance Sheet Governmental Funds December 31, 2022

	General Fund		(COVID Local Recovery Fund	Recovery Governmental		G	Total Sovernmental Funds
Assets:		_						
Equity in Pooled Cash and Cash Equivalents Receivables:	\$	12,439,261	\$	26,029,453	\$	8,338,173	\$	46,806,887
Taxes		5,271,597		0		109,383		5,380,980
Accounts		1,514,375		0		525,788		2,040,163
Intergovernmental		731,432		0		1,326,495		2,057,927
Special Assessments		100,699		0		12,464,156		12,564,855
Interfund		0		0		111,000		111,000
Accrued Interest		113,800		0		703		114,503
Materials and Supplies Inventory		0		0		163,023		163,023
Due From Other Funds		0		0		86,160		86,160
Notes Receivable		0		0		7,377		7,377
Prepaid Items		315,389		0		69,723		385,112
Restricted assets:		313,307		· ·		05,725		505,112
Advances to Other Funds		531,423		0		0		531,423
Total Assets	\$	21,017,976	\$	26,029,453	\$	23,201,981	\$	70,249,410
Total History	Ψ	21,017,570	Ψ	20,027,133	Ψ	23,201,701	Ψ	70,219,110
Liabilities & Deferred Inflows of Resources								
Liabilities:								
Accounts Payable	\$	257,312	\$	0	\$	251,780	\$	509,092
Contracts Payable		135,831		0		353,337		489,168
Interfund Payable		0		0		111,000		111,000
Accrued Wages		507,771		0		32,707		540,478
Matured Compensated Absences		3,834		0		0		3,834
Intergovernmental Payable		144,346		5,517		4,258		154,121
Due to Other Funds		0		0		86,160		86,160
Advances from Other Funds		0		0		460,673		460,673
Unearned Revenue		0		26,023,936		0		26,023,936
Total Liabilities	_	1,049,094	_	26,029,453		1,299,915		28,378,462
Deferred Inflows of Resources								
Unavailable Revenue, Property Tax		1,400,015		0		0		1,400,015
Unavailable Revenue, Income Tax		1,916,453		0		0		1,916,453
Unavailable Revenue, Grants and Special Assessments		560,071		0		13,317,841		13,877,912
Total Deferred Inflows of Resources	_	3,876,539	_	0	_	13,317,841		17,194,380
Total Liabilities & Deferred Inflows of Resources		4,925,633		26,029,453		14,617,756		45,572,842
Fund Balances								
Nonspendable		1,289,541		0		232,746		1,522,287
Restricted		0		0		7,429,750		7,429,750
Committed		639,968		0		1,328,151		1,968,119
Assigned		12,758,381		0		317,949		13,076,330
Unassigned		1,404,453	_	0		(724,371)	_	680,082
Total Fund Balances	_	16,092,343	_	0	_	8,584,225		24,676,568
Total Liabilities, Deferred Inflows of Resources								
and Fund Balances	\$	21,017,976	\$	26,029,453	\$	23,201,981	\$	70,249,410

Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities December 31, 2022

Total Governmental Funds Balances		24,676,568
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activites are not financial resources and, therefore, are not reported in the governmental funds		67,326,647
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) Income Tax (2021 taxes collected in 2022) Intergovernmental (Local Govt funds, H&R, grants) Special Assessments Total	384,513 1,916,453 1,313,057 12,564,855	16,178,878
An internal service fund is used by management to charge the costs of insurance, gasoline and IT services to individual funds. The assets and liabilities of the internal service fund included in governmental activities in the statement of net position. Net Position Internal Service Fund Capital Assets included above Internal Balances Total	1,680,071 (91,375) (409,036)	1,179,660
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 Deferred Inflows - Pension Net Pension Liability Total	9,879,840 (16,779,591) (30,342,081)	(37,241,832)
The net OPEB liability/(asset) is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds: Deferred Outflows - OPEB Deferred Inflows - OPEB Net OPEB Asset Net OPEB Liability Total	2,231,028 (4,294,111) 1,768,017 (4,454,570)	(4,749,636)
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 Compensated Absences Accrued Interest Payable Total	(5,148,635) (2,509,956) (14,941)	(7,673,532)
Net Position of Governmental Activities	_\$	59,696,753

Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2022

	 General	COVID Local Recovery Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Property Taxes	\$ 1,359,105	\$ 0	\$ 0	\$ 1,359,105
Municipal Income Tax	22,346,466	0	0	22,346,466
Other Local Taxes	0	0	328,257	328,257
Intergovernmental	1,699,889	347,466	6,392,699	8,440,054
Charges for Services	10,765,890	0	629,309	11,395,199
Fees, Licenses and Permits	945,576	0	0	945,576
Fines and Forfeitures	1,181,411	0	916,019	2,097,430
Special Assessments	0	0	67,484	67,484
Contributions and Donations	960	0	279,241	280,201
Investment Income	(1,458,099)	0	(25,287)	(1,483,386)
Miscellaneous	 346,783	0	66,771	413,554
Total Revenues	 37,187,981	347,466	8,654,493	46,189,940
Expenditures: Current:				
Security of Persons and Property	20,346,256	0	286,796	20,633,052
Leisure Time Activities	1,260,527	0	23,003	1,283,530
Community Environment	1,375,778	0	1,838,255	3,214,033
Transportation	1,086,525	0	2,101,837	3,188,362
General Government	12,162,046	347,466	802,184	13,311,696
Capital Outlay	1,595,053	0	4,205,496	5,800,549
Debt Service:	,,		,,	-,,-
Principal Retirement	0	0	640,226	640,226
Interest and Fiscal Charges	0	0	202,125	202,125
Total Expenditures	37,826,185	347,466	10,099,922	48,273,573
Excess of Revenues Over (Under) Expenditures	 (638,204)	0	(1,445,429)	(2,083,633)
Other Financing Sources (Uses):				
Proceeds from the Disposition of Capital Assets	31,151	0	3,032	34,183
Transfers-In	66,000	0	894,331	960,331
Transfers-Out	 (908,841)	0	(51,490)	(960,331)
Total Other Financing Sources (Uses)	(811,690)	0	845,873	34,183
Net Change in Fund Balance	(1,449,894)	0	(599,556)	(2,049,450)
Fund Balance Beginning of Year	 17,542,237	0	9,183,781	26,726,018
Fund Balance End of Year	\$ 16,092,343	\$ 0	\$ 8,584,225	\$ 24,676,568

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, 2022

Net Change in Fund Balances - Total Governmental Funds Amounts reported for governmental activities in the statement of activites are different because	\$ (2,049,450)
Governmental funds report capital outlay as expenditures. However, in the statement of activities, cost of those assets is allocated over their estimated useful lives as depreciation expense. Capital Asset Additions \$7,320,5 Capitalized Assets from CIP (1,385,4) Depreciation (expense only) (5,353,70) Total	96)
Net effect of various miscellaneous transactions involving capital assets including disposals and transfers.	1,893
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. Property Taxes Municipal Income Tax Intergovernmental Special Assessments 33,8 (31,8 1,164,1 239,4	03 15) 53 36
Total	1,405,577
Premiums on bond or note issuances are realized when received in the governmental funds, but reduce interest expense on the statement of activites.	21,562
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	637,500
Payment on leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	15,244
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	1,311
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 fiancial resources and therefore are not reported as expenditures in governmental funds.	131,763
Contractually required pension contributions are reported as expenditures in governmental funds; however,the statement of net position reports these amounts as deferred outflows.	3,635,846
Except for amounts reported as deferred inflows.outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	195,552
Contractually required OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	56,657
Except for amounts reported as deferred inflows/outflows, changes in the net OPEB liability/(asset) are reported as pension expense in the statement of activities	1,487,452
The internal service funds used by management to charge the costs of insurance, gasoline and technology services to individual funds are not reported in the entity-wide statement of activities. Governmental fund expenditures and related internal service fund reveues are eliminated. Change in Net Position Internal Balances Total 634,7 (214,13)	
Change in Net Position of Governmental Activities	\$ 6,542,901

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP) and Actual
General Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			nounts				
		Original	_	Final		Actual		Variance with Final Budget
Revenues:	\$	1 121 200	\$	1 121 200	\$	1 250 105	\$	227 905
Property Taxes Municipal Income Tax	Ф	1,131,300 20,500,000	Þ	1,131,300 20,500,000	Þ	1,359,105 23,137,888	Э	227,805 2,637,888
Intergovernmental		1,234,600		1,234,600		1,705,899		471,299
Charges for Services		10,434,000		10,434,000		10,649,447		215,447
Fees, Licenses and Permits		777,500		777,500		945,576		168,076
Fines and Forfeitures		1,020,000		1,020,000		1,087,927		67,927
Contributions and Donations		0		0		960		960
Investment Income		250,000		250,000		848,882		598,882
Miscellaneous		437,000		437,000		497,678		60,678
Total Revenues	_	35,784,400	_	35,784,400		40,233,362		4,448,962
Expenditures: Current:								
Security of Persons and Property		21,214,433		21,639,314		21,090,842		548,472
Leisure Time Activities		1,619,569		1,555,099		1,279,428		275,671
Community Environment		1,506,227		1,612,379		1,438,665		173,714
Transportation		1,215,419		1,471,249		1,328,014		143,235
General Government		13,852,205		17,477,121		15,596,832		1,880,289
Capital Outlay		200,000		4,205,872		4,152,182		53,690
Debt Service:								
Interest and Fiscal Charges		10,000		10,000		0		10,000
Total Expenditures	_	39,617,853	_	47,971,034	_	44,885,963		3,085,071
Excess of Revenues Over (Under) Expenditures		(3,833,453)	_	(12,186,634)	_	(4,652,601)	_	7,534,033
Other Financing Sources (Uses):								
Proceeds from the Disposition of Capital Assets		10,000		10,000		31,151		21,151
Transfers-In		0		0		66,000		66,000
Transfers-Out		(832,520)		(908,841)		(908,841)		0
Advances In		0		0		320,683		320,683
Advances Out		0		(751,100)		(531,423)		219,677
Total Other Financing Sources (Uses)	_	(822,520)	_	(1,649,941)	_	(1,022,430)	_	627,511
Net Change in Fund Balance		(4,655,973)		(13,836,575)		(5,675,031)		8,161,544
Fund Balance Beginning of Year		10,997,359		10,997,359		10,997,359		0
Prior Year Encumbrances Appropriated	_	4,229,194	_	4,229,194	_	4,229,194		0
Fund Balance End of Year	\$	10,570,580	\$	1,389,978	\$	9,551,522	\$	8,161,544

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP) and Actual
COVID Local Recovery Fund
For the Year Ended December 31, 2022

Budgeted Amounts

		Original	Final	Actual			Variance with Final Budget
Revenues:	_					_	
Intergovernmental	\$	0	\$ 0	\$	13,185,701	\$	13,185,701
Total Revenues		0	 0		13,185,701		13,185,701
Expenditures:							
General Government		0	463,000		341,949		121,051
Total Expenditures		0	463,000		341,949		121,051
Net Change in Fund Balance		0	(463,000)		12,843,752		13,306,752
Fund Balance Beginning of Year		13,185,701	13,185,701		13,185,701		0
Prior Year Encumbrances Appropriated		0	 0		0_		0
Fund Balance End of Year	\$	13,185,701	\$ 12,722,701	\$	26,029,453	\$	13,306,752

Statement of Fund Net Position Proprietary Funds December 31, 2022

	Enterprise Funds										Governmental Activities
	Water		Sewer		Refuse		Storm Water		Total		Internal Service Funds
Assets Current assets:											
Equity in Pooled Cash and Cash Equivalents Receivables:	\$ 24,379,7	81	\$ 15,443,694	\$	1,303,389	\$	636,292	\$	41,763,156	\$	2,211,128
Accounts	2,255,9	933	2,099,377		432,379		3,625,169		8,412,858		101,708
Intergovernmental		0	0		0		0		0		748
Materials and Supplies Inventory	230,8	320	37,643		0		0		268,463		49,231
Prepaid Items	90,3	63	105,607		14		3,121		199,105		1,526
Total Current Assets	26,956,8	897	17,686,321	_	1,735,782	_	4,264,582	_	50,643,582		2,364,341
Noncurrent Assets: Restricted assets:											
Equity in Pooled Cash and Cash Equivalents	214,6	96	0		0		0		214,696		0
Cash and Cash Equivalents with Fiscal and Escrow Agents		0	903,965		0		0		903,965		0
Net OPEB Asset	548,6	95	457,246		30,483		152,415		1,188,839		91,449
Capital Assets:											
Capital Assets, Not Depreciated/Amortized	6,930,6	45	8,258,151		0		244,855		15,433,651		0
Capital Assets, Net of Depreciation/Amortization	52,595,9	72	104,834,414		50,923		16,218,237		173,699,546		91,375
Total Noncurrent Assets	60,290,0	800	114,453,776		81,406		16,615,507		191,440,697	_	182,824
Total Assets	87,246,9	005	132,140,097	_	1,817,188	_	20,880,089	_	242,084,279		2,547,165
Deferred Outflows of Resources											
Deferred Charges on Refunding		0	475,385		0		0		475,385		0
Pension	649,9	000	541,584		36,106		180,528		1,408,118		108,317
Total Deferred Outflows of Resources	649,9	000	1,016,969		36,106		180,528		1,883,503	_	108,317

(continued)

Statement of Fund Net Position Proprietary Funds December 31, 2022

	_				En	terprise Fund	ls			Governmental Activities Internal
		Water		Sewer		Refuse		Storm Water	Total	Service Funds
Liabilities										
Current Liabilities from Unrestricted Assets:										
Accounts Payable		330,711		603,345		3,917		22,614	960,587	29,398
Contracts Payable		148,359		14,192		0		10,763	173,314	0
Accrued Wages		64,719		55,231		1,896		16,289	138,135	10,505
Compensated Absences Payable		170,414		158,268		7,483		45,605	381,770	39,866
Retainages Payable		0		138,310		0		0	138,310	0
Intergovernmental Payable		135,560		9,051		190		2,769	147,570	1,831
Advances From Other Funds		0		0		0		0	0	70,750
Accrued Interest Payable		799,967		745,131		0		2,267	1,547,365	0
Claims Payable		0		0		0		0	0	130,178
OWDA Loans Payable		1,847,253		2,096,439		0		36,461	3,980,153	0
General Obligation Bonds Payable (Net, where applicable,		** ***		****					40.4.05	
of unamortized discount and accounting loss)		32,888		391,488		0		0	424,376	0
Subtotal Current Liabilities from Unrestricted Assets		3,529,871	_	4,211,455		13,486		136,768	7,891,580	282,528
Current Liabilities Payable from Restricted Assets: Revenue Bonds Payable (Net, where applicable of										
unamortized premiums/discounts)		0		718,243		0		0	718,243	0
Refundable Deposits		214,696		0		0		0	214,696	0
Accrued Interest Payable		0		20,596		0		0	20,596	0
Subtotal Current Liabilities Payable from Restricted Assets		214,696	_	738,839		0		0	953,535	0
Total Current Liabilities		3,744,567		4,950,294		13,486		136,768	8,845,115	282,528
Long-Term Liabilities										
Compensated Absences Payable (Net of Current Portion)		212,804		176,536		8,643		41,473	439,456	22,208
OWDA Loans Payable (Net of Current Portion)		45,734,122		78,724,481		0		970,932	125,429,535	,0
General Obligation Bonds Payable (Net, where applicable,		,		, ,		-			,,	
of unamortized discount and accounting loss)		587,382		1,559,994		0		0	2,147,376	0
Revenue Bonds Payable (Net of Current Portion				-,,		-		-	_, ,	
and where applicable, of unamortized premiums/discounts)		0		5,443,526		0		0	5,443,526	0
Net Pension Liability		1,536,866		1,280,721		85,381		426,907	3,329,875	256,144
Total Long-Term Liabilities		48,071,174	-	87,185,258		94,024	-	1,439,312	136,789,768	278,352
Total Long-Term Etabatics		10,071,171		07,103,230		71,021		1,137,312	130,703,700	210,332
Total Liabilities		51,815,741		92,135,552		107,510		1,576,080	145,634,883	560,880
Deferred Inflows of Resources										
Pension		1,906,834		1,589,020		106,003		529,653	4,131,510	317,826
OPEB		580,180	_	483,512	_	32,250		161,170	1,257,112	96,705
Total Deferred Inflows of Resources	_	2,487,014		2,072,532		138,253		690,823	5,388,622	414,531
Net Position										
Net Investment in Capital Assets		11,324,972		26,799,494		50,923		16,285,771	52,147,954	0
Unrestricted		22,269,078		12,149,488		1,556,608		2,507,943	40,796,323	1,680,071
Olliestricted	-	22,209,078	_	12,149,400		1,330,008	_	2,307,943	40,790,323	1,000,071
Total Net Position	\$	33,594,050	\$	38,948,982	\$	1,607,531	\$	18,793,714	92,944,277	\$ 1,680,071
Net position reported for business-type activities in the statement they include accumulated overpayments to the internal service fu		osition are diff	erent	because					409,036	
they include accumulated overpayments to the internal service to	mus.								402,030	

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.

Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Funds For the Year Ended December 31, 2022

	Enterprise Funds										Governmental Activities
	Wate	r	Sewer		Refuse	;	Storm Water		Total	I	nternal Service Funds
Operating Revenues:											
Charges for Services	\$ 19,79	2,705 \$	13,470,943	\$	3,010,625	\$	2,552,082	\$	38,826,355	\$	7,895,927
Other Operating Revenues	1,84	1,528	3,666,995		11,569		98,553		5,618,645		952,361
Total Operating Revenues	21,63	4,233	17,137,938		3,022,194		2,650,635		44,445,000		8,848,288
Operating Expenses:											
Salaries	2,90	5,800	2,374,684		86,993		815,044		6,182,521		484,386
Fringe Benefits	4	9,929	8,757		(31,290)		21,521		48,917		(25,628)
Claims Expense		0	0		0		0		0		5,481,761
Other Services and Charges	11,83	9,300	4,009,546		3,306,353		628,361		19,783,560		2,258,960
Depreciation	3,12	3,469	4,333,040		24,360		629,314		8,110,183		16,464
Total Operating Expenses	17,91	8,498	10,726,027		3,386,416		2,094,240	_	34,125,181		8,215,943
Operating Income (Loss)	3,71	5,735	6,411,911		(364,222)		556,395		10,319,819		632,345
Non-Operating Revenues (Expenses):											
Gain (Loss) on Disposal of Capital Assets		2,995	8,729		0		1,516		13,240		0
Workers Compensation Rebates & Refunds	1	6,182	13,451		506		4,142		34,281		2,435
Nonoperating Grant Revenue		9,764	0		0		0		19,764		0
Investment Income	(4:	3,746)	(25,986)		0		0		(69,732)		0
Interest and Fiscal Charges	(1,81	7,298)	(1,908,053)		0		(8,158)		(3,733,509)		0
Total Non-Operating Revenues (Expenses)		2,103)	(1,911,859)		506		(2,500)	_	(3,735,956)		2,435
Income (Loss) before Capital Contributions	1,89	3,632	4,500,052		(363,716)		553,895		6,583,863		634,780
Capital Contributions	1	4,582	0		0		0		14,582		0
Change in Net Position	1,90	8,214	4,500,052		(363,716)		553,895		6,598,445		634,780
Net Position - Beginning of Year	31,68	5,836	34,448,930		1,971,247		18,239,819				1,045,291
Net Position - End of Year	\$ 33,59	4,050 \$	38,948,982	\$	1,607,531	\$	18,793,714			\$	1,680,071
Some amounts reported for business-type active a portion of the change in net position of the ir. Change in Net Position of Business-Type Active.	nternal service fi							<u> </u>	214,187 6,812,632		
Change in Net I osition of business-Type Acti	VILLES							φ	0,012,032	:	

Statement of Cash Flows Proprietary Funds For the Year Ended December 31, 2022

								overnmental Activities
			Ent	erprise Funds	;		Int	ernal Service
	Water	Sewer		Refuse	Storm Water	Total		Funds
Cash Flows from Operating Activities:								
Cash Received from Customers	\$ 19,454,366	\$ 13,436,329	\$	2,979,041	\$ 2,433,051	\$ 38,302,787	\$	0
Cash Received from Interfund Services Provided	0	0		0	0	0		7,221,923
Other Cash Receipts	2,067,790	3,666,995		11,571	143,315	5,889,671		1,528,612
Cash Payments to Employees for Services	(2,895,004)	(2,368,444)		(86,697)	(814,536)	(6,164,681)		(481,504)
Cash Payments for Employee Benefits	(1,241,322)	(997,041)		(34,514)	(368,738)	(2,641,615)		(186,631)
Cash Payments for Other Services and Charges	(11,813,511)	(3,691,144)		(3,308,089)	(719,280)	(19,532,024)		(2,274,855)
Cash Payments for Claims	0	0		0	0	0		(5,801,285)
Net Cash Provided by (Used in) Operating Activities	5,572,319	10,046,695		(438,688)	673,812	15,854,138		6,260
Cash Flows from Noncapital Financing Activities								
Cash Received from BWC Reimbursements	16,182	13,451		506	4,142	34,281		2,435
Operating Grant Received	19,764	0		0	0	19,764		0
Advances from Other Funds	0	0		0	0	0		70,750
Advances Repaid to Other Funds	0	0		0	0	0		(33,245)
Net Cash Provided by (Used in) Noncapital Financing Activities	35,946	13,451		506	4,142	54,045		39,940
Cash Flows from Capital and Related Financing Activities:								
Cash Received from Tap-in Fees	14,582	0		0	0	14,582		0
Proceeds from OWDA Loan	0	161,593		0	850,000	1,011,593		0
Principal Paid on OWDA Debt	(1,499,555)	(1,679,809)		0	(16,666)	(3,196,030)		0
Principal Paid on General Obligation Bonds	(31,250)	(386,250)		0	0	(417,500)		0
Principal Paid on Revenue Bonds	0	(635,000)		0	0	(635,000)		0
Principal Paid on Bresler Reservoir Termination Agreement	(142,088)	0		0	0	(142,088)		0
Interest and Fiscal Charges Paid on Debt Obligations	(1,847,197)	(1,743,001)		0	(4,903)	(3,595,101)		0
Proceeds from Sale of Capital Assets	2,995	8,729		0	1,516	13,240		0
Payments for Capital Acquisitions	(2,393,450)	(3,384,978)		0	(1,213,125)	(6,991,553)		0
Net Cash Provided by (Used in) Capital and Related								
Financing Activities	(5,895,963)	(7,658,716)		0	(383,178)	(13,937,857)		0
Cash Flows from Investing Activities:								
Interest from Investments	33,902	39,343		0	0	73,245		0
Net Cash Provided by (Used in) Investing Activities:	33,902	39,343		0	0	73,245		0
Net Incease (Decrease) in Cash and Cash Equivalents	(253,796)	2,440,773		(438,182)	294,776	2,043,571		46,200
Cash and Cash Equivalents beginning of Year	24,848,273	13,906,886		1,741,571	341,516	40,838,246		2,164,928
Cash and Cash Equivalents End of Year	\$ 24,594,477	\$ 16,347,659	\$	1,303,389	\$ 636,292	\$ 42,881,817	\$	2,211,128

Statement of Cash Flows Proprietary Funds For the Year Ended December 31, 2022

		Activities Internal Service				
	Water	Sewer	Refuse	Storm Water	Total	Funds
Reconciliation of Operating Gain (Loss) to Net Cash Provided	l by (Used in) O	perating Activit	ies:			
Operating Gain (Loss)	3,715,735	6,411,911	(364,222)	556,395	10,319,819	632,345
Adjustments:						
Depreciation	3,123,469	4,333,040	24,360	629,314	8,110,183	16,464
(Increase) Decrease in Assets:						
Accounts Receivables	(103,311)	(34,614)	(31,584)	(74,269)	(243,778)	(97,407)
Intergovernmental Receivable	0	0	0	0	0	(346)
Materials and Supply Inventory	(104,727)	(2,703)	0	0	(107,430)	2,492
Prepaid Items	(14,264)	(19,405)	185	(632)	(34,116)	(713)
Net OPEB Asset	(230,438)	(192,032)	(12,802)	(64,010)	(499,282)	(38,406)
Decrease in Deferred Outflows of Resources - Pension	(290,991)	(242,493)	(16,167)	(80,831)	(630,482)	(48,499)
Decrease/(Increase) in Deferred Outflows of Resources-OPEB	156,459	130,382	8,700	43,493	339,034	29,415
Increase (Decrease) in Liabilities:						
Accounts Payable	113,177	429,148	(1,919)	(84,195)	456,211	(17,674)
Contracts Payable	74,866	(102,686)	0	(6,093)	(33,913)	0
Retainage Payable	0	14,052	0	0	14,052	0
Accrued Wages	10,798	6,238	297	509	17,842	2,881
Compensated Absences Payable	(13,071)	(5,689)	(121)	(18,513)	(37,394)	(18,605)
Intergovernmental Payable	(5,196)	2,680	(130)	(950)	(3,596)	(310)
Claims Payable	0	0	o o	o o	O O	(319,524)
Refundable Deposits	(43,260)	0	0	0	(43,260)	, o
Net Pension Liability	(1,127,076)	(939,231)	(62,616)	(313,077)	(2,442,000)	(187,846)
(Decrease) Increase in Deferred Inflows of Resources-Pension	730,376	608,680	40,581	202,822	1,582,459	121,703
(Decrease) Increase in Deferred Inflows of Resources-OPEB	(420,227)	(350,583)	(23,250)	(116,151)	(910,211)	(69,710)
Net Cash Provided by (Used in) Operating Activities	\$ 5,572,319	\$ 10,046,695	\$ (438,688)		\$ 15,854,138	
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Noncash Transactions:

During 2022, the sewer fund purchased \$147,490 in capital assets on acount, and the storm water fund purchased \$10,763 on account.

During 2022, the OWDA loans of the sewer fund had capitalized interest/fees of \$20,419. The OWDA loan of the storm water fund also had capitalized fee of \$3,500. These amounts were recognized as expenses in the statement of changes in fund net position of the respective funds.

During 2022, the sewer fund OWDA loan for the Mumaugh & Cable road Pump Station Replacements had a noncash adjustment/reduction to principal in the amount of \$5,835. The sewer fund OWDA loan for the Grand Avenue Area Segmented Block Sewer Rehab project also had a noncash adjustment/reduction to principal in the amount of \$8,164.

Statement of Fiduciary Net Position Fiduciary Funds December 31, 2022

 Custodial Funds
\$ 9,112
271,616
 1,571,389
 1,852,117
0.444
9,114
 1,816,938
 1,826,052
 26,065
\$ 26,065
\$

Statement of Changes in Fiduciary Net Position For the Year Ended December 31, 2022

Additions						
Collections from Municipal Court	\$	2,781,971				
Collections for Other Governmental Entities		60,436				
Collections for Other Organizations		109,077				
Total Additions		2,951,484				
Deductions						
Administrative Expenses		2,139				
Payments to Other Governmental Entities		172,950				
Disbursement of Court Collections		2,781,971				
Total Deductions		2,957,060				
Change in net position		(5,576)				
Net position, Beginning of year		31,641				
Net position, End of year	\$	26,065				

Notes to the Basic Financial Statements For the Year Ended December 31, 2022

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.

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

Government-wide Financial Statements

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

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

Fund Financial Statements

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

B. Fund Accounting

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

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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

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

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

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

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

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

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

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

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

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

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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

C. Measurement Focus

Government-wide Financial Statements

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

Fund Financial Statements

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

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

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

D. Basis of Accounting

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the City, available means expected to be received within thirty-one days after year-end.

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

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

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

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

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

E. Cash and Investments

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

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

Investments are reported at fair value which is based on quoted market prices, with the exception of nonparticipating repurchase agreements, which are reported at cost. For investments in open-end mutual funds, fair value is determined by the fund's share price.

During 2022, the City invested in US Government securities, including Freddie Mac/Fannie Mae, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Federal Home Loan Bank funds, and U.S. Treasury Bills.

During the year, the City also invested in STAROhio, an investment pool managed by the State Treasurer's Office. STAROhio allows governments with the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but adopted Governmental Accounting Standards Board (GASB) Statement No. 79, *Certain External Investment Pools and Pool Participants*. The City measures its investment in STAROhio at the net asset value (NAV) per share provided by STAROhio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value.

For the fiscal year 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquicity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$100 million. STAROhio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes. The weighted average of maturity of the portfolio held by STAROhio as of December 31, 2022, is 31.9 days.

The City records all investment income in the General Fund except for interest earned on monies held by trustee in accordance with the bond covenants, state statutes and grant requirements. Investment income credited to the General Fund during 2022 amounted to (\$1,458,099) which includes (\$1,258,795) 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, 2022, 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.

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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

H. Notes Receivable

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

I. Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to future periods and will not be recognized until that time. For the City, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenues for grants and income taxes. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2022, but which were levied to finance 2023 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported on the governmental funds balance sheet represents receivables which will not be collected within the available period. For the City, unavailable revenue includes delinquent property taxes, income taxes, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of certain unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 12 and 13)

J. Restricted Assets/Liabilities

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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

K. Capital Assets

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

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

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:

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

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

Capitalization of Interest

GASB 89 was implemented by the City in 2019, and as a result, interest is no longer capitalized and is expensed as it is incurred. Balances existing prior to the implementation of GASB 89 will continue to be presented until the balance is fully amortized.

L. Interfund Balances

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

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

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

M. Compensated Absences

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

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

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

N. Pension/Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB asset, net pension/OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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

O. Accrued Liabilities and Long-term Obligations

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

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

P. Fund Balance

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

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

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

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

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by City Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

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

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

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

Q. Net Position

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

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

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

R. Operating Revenues and Expenses

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

S. Capital Contributions

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

T. Interfund Activity

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

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

U. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the City Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2022.

V. Estimates

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

W. Budgetary Data

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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

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

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

X. Implementation of New Accounting Principles

For the year ended December 31, 2022, the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 87, Leases, GASB Statement No. 91, Conduit Debt Obligations, GASB Statement No. 92, Omnibus 2020, a certain provision of GASB Statement No. 93, Replacement of Interbank Offered Rates, certain provisions of GASB Statement No. 97, Component Unit Criteria and Deferred Compensation Plans, and certain provisions of GASB Statement No. 99, Omnibus 2022.

GASB Statement No. 87 requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Statement 87 was evaluated for implementation by the City for the year ended December 31, 2022 and deemed immaterial to the financial statement as a whole. The City will continue to evaluate this Statement each year for future reporting.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the City.

GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the City.

GASB Statement No. 93 addresses accounting and financial reporting effects that result from the replacement of interbank offered rates (IBORs) with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information. The implementation of paragraph 11b of GASB Statement No. 93 did not have an effect on the financial statements of the City.

GASB Statement No. 97 results in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The implementation of certain provisions of GASB Statement No. 97 (all except paragraphs 4 and 5) did not have an effect on the financial statements of the City.

GASB Statement No. 99 enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of certain provisions of GASB Statement No. 99 that relate to extension of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, and pledges of future revenues by pledging governments, did not have an effect on the financial statements of the City.

NOTE 3: BUDGETARY BASIS OF ACCOUNTING

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

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

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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

	G	eneral Fund	_	OVID Local covery Fund
GAAP Basis	\$	(1,449,894)	\$	0
Adjustments:				
Net adjustment for revenue accruals		3,045,381		12,838,235
Advances in		320,683		0
Net adjustment for expenditure accruals		(2,463,516)		5,517
Advances out		531,423		0
Encumbrances		(5,659,108)		0
Budget basis	\$	(5,675,031)	\$	12,843,752

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

NOTE 4: DEPOSITS AND INVESTMENTS

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

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

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

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

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

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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

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

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

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

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

Cash and Cash Equivalents in Segregated Accounts: At year end, the City had \$271,616 deposited with a financial institution for monies related to the Municipal Court custodial fund. This amount is included in the City's depository balance below.

Cash and Cash Equivalents with Fiscal and Escrow Agents: At year end, the City had \$903,965 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, 2022, the carrying amount of all City deposits was \$19,784,115 and the bank balance of all City deposits was \$21,042,786. Of the bank balance, \$5,238,533 was exposed to custodial risk as discussed below and \$15,804,253 was covered by the FDIC.

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

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

For 2022, the City participated in the OPCS. Although all statuatory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the City to a successful claim by the FDIC.

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

B. Investments

As of December 31, 2022, the City had the following investments and maturities:

N	1easurement	Investment Maturity				% Total	Standard		
	Value		<1 Year		1-3 Years		4-5 Years	Investments	& Poors
\$	2,671,340	\$	0	\$	2,671,340	\$	0	3.7%	AA+
	10,246,760		3,850,840		6,395,950		0	14.2%	AA+
	5,390,070		0		5,390,070		0	7.4%	AA+
	16,461,275		995,280		11,227,005		4,238,990	22.7%	AA+
	10,747,473		0		8,786,533		1,960,940	14.8%	AA+
	3,815,770		0		3,815,770		0	5.3%	AA+
	23,063,759		23,063,759		0		0	31.9%	AAAm
\$	72,396,447	\$	27,909,879	\$	38,286,668	\$	6,199,930	100.0%	
		\$ 2,671,340 10,246,760 5,390,070 16,461,275 10,747,473 3,815,770 23,063,759	Value \$ 2,671,340 \$ 10,246,760 5,390,070 16,461,275 10,747,473 3,815,770 23,063,759	Value <1 Year \$ 2,671,340 10,246,760 \$ 0 3,850,840 5,390,070 0 16,461,275 10,747,473 00 3,815,770 0 0 23,063,759 23,063,759 23,063,759	Value <1 Year \$ 2,671,340 10,246,760 3,850,840 \$ 3,850,840 5,390,070 0 0 16,461,275 995,280 10,747,473 0 0 3,815,770 0 0	Value <1 Year 1-3 Years \$ 2,671,340 10,246,760 \$ 0 3,850,840 \$ 2,671,340 6,395,950 5,390,070 0 5,390,070 \$ 5,390,070 16,461,275 10,747,473 0 8,786,533 3,815,770 0 3,815,770 \$ 3,815,770 23,063,759 23,063,759 0 0 0 0	Value <1 Year 1-3 Years \$ 2,671,340 10,246,760 \$ 0 5,390,840 \$ 2,671,340 6,395,950 \$ 5,390,070 0 5,390,070 16,461,275 10,747,473 0 8,786,533 3,815,770 0 3,815,770 \$ 23,063,759 23,063,759 0 0	Value <1 Year 1-3 Years 4-5 Years \$ 2,671,340 10,246,760 \$ 3,850,840 \$ 2,671,340 \$ 0 0 5,390,070 0 5,390,070 0 16,461,275 995,280 11,227,005 4,238,990 10,747,473 0 8,786,533 1,960,940 3,815,770 0 3,815,770 0 1,960,940 23,063,759 23,063,759 0 0	Value <1 Year 1-3 Years 4-5 Years Investments \$ 2,671,340 \$ 0 \$ 2,671,340 \$ 0 10,246,760 3,850,840 6,395,950 0 14.2% 5,390,070 0 0 5,390,070 0 7.4% 16,461,275 995,280 11,227,005 4,238,990 22.7% 10,747,473 0 8,786,533 1,960,940 14.8% 3,815,770 0 3,815,770 0 5.3% 23,063,759 23,063,759 0 0 0 31.9%

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, 2022. The City's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

Credit Risk – As of December 31, 2022, Standard & Poors rated the City's investments in Freddie Mac/Fannie Mae, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Federal Home Loan Bank bonds and US Treasury Notes as AA+, as shown in the table above. STAROhio was rated AAAm. The City has no policy for credit risk.

Concentration of Credit Risk – The City places no limit on the amount that may be invested in any one issuer. The table above includes the percentage to total of each investment type held by the City at December 31, 2022.

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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 2022 represent the collection of 2021 taxes. For 2022, real property taxes were levied after October 1, 2021, on the assessed value as of January 1, 2021, the lien date. These taxes will be collected in and are intended to finance 2022 operations. Assessed values for real property taxes are established by the State statute at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 2021. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility real and tangible personal property were levied after October 1, 2021, on the assessed values as of December 31, 2020, the lien date, and collected in 2022. Public utility real property is assessed at 35 percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

The full tax rate for all City operations for the year ended December 31, 2022 was \$3.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2022 property tax receipts were based are as follows:

Category	Assessed Value				
Real Estate					
Residential/Agricultural	\$	261,894,830			
Commercial/Industrial		133,566,850			
Public Utilities		287,190			
Public Utility		35,300,140			
Total	\$	431,049,010			

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, 2022, 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 2022 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 is 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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

resources in the government funds. The constraints placed on the fund balance for the major governmental fund and all other governmental funds are presented below.

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Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

					Other		
		General	COVID Local	Go	overnmental		
		Fund	Recovery Fund		Funds		Total
Nonspendable for:							
Unclaimed Monies	\$	442,729	\$ 0	\$	0	\$	442,729
Prepaids		315,389	0		69,723		385,112
Inventory		0	0		163,023		163,023
Advances to Other Funds		531,423	0		0		531,423
Total Nonspendable		1,289,541	0		232,746		1,522,287
Restricted for:							
Street Repairs and Improvements		0	0		1,998,013		1,998,013
Street Vehicles & Equipment		0	0		22,703		22,703
Law Enforcement Activities		0	0		281,090		281,090
Law Enforcement Vehicles & Equipment		0	0		4,696		4,696
Fire Vehicles & Equipment		0	0		4,835		4,835
City-wide Park Improvements		0	0		44,569		44,569
Community Development		0	0		79,667		79,667
DARE Program		0	0		34,603		34,603
Federal HOME Program Activities		0	0		148,738		148,738
Schoonover Lake & Dam Improvements		0	0		6,824		6,824
Various Building Improvements		0	0		354,949		354,949
Municipal Court Activities & Projects		0	0		3,839,475		3,839,475
Alcohol/Drug Treatment Education		0	0		536,956		536,956
Other Purposes		0	0		72,632		72,632
Total Restricted		0	0		7,429,750		7,429,750
Committed to:							
Sidewalk Projects		0	0		270,331		270,331
Recreation Activities and Improvement		0	0		102,965		102,965
Youth Activities Program		0	0		38,643		38,643
Property and Maintenance Services		0	0		12,352		12,352
Traffic and Parking Services		0	0		341,736		341,736
Travel and Tourism Support		0	0		562,124		562,124
Community Deposits		639,968	0		0		639,968
Total Committed		639,968	0		1,328,151		1,968,119
Assigned for:		,			,, -		, , -
Debt Services		0	0		317,949		317,949
Vehicle and Asset Repairs		45,637	0		0		45,637
Parks Improvements		5,542	0		0		5,542
Encumbrances:		- ,-					-)-
General Government		2,542,067	0		0		2,542,067
Security of Persons and Property		482,061	0		0		482,061
Leisure Time Services		9,387	0		0		9,387
Community Development		48,672	0		0		48,672
Transportation		10,924	0		0		10,924
Capital Outlay		2,383,893	0		0		2,383,893
Subsequent Year Appropriations		7,230,198	0		0		7,230,198
Total Assigned		12,758,381	0		317,949		13,076,330
Unassigned (Deficit)		1,404,453	0		(724,371)		680,082
Total Fund Balance (Deficit)	•	16,092,343	\$ 0	\$	8,584,225	\$	24,676,568
Total I and Datanee (Delicit)	φ	10,072,373	Ψ 0	Ψ	0,207,223	Ψ	27,070,200

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

NOTE 8: RECEIVABLES

Receivables at December 31, 2022 consisted of taxes, utility accounts, intergovernmental receivables arising from grants, entitlements and shared revenues, special assessments, interest on investments, and notes. All amounts are considered to be fully collectible, including utility services. A summary of taxes receivable follows:

	Amount		
Governmental Activites:			
Real Estate Tax	\$	1,400,015	
Municipal Income Tax		3,871,582	
Other Local Tax		109,383	
Total Taxes Receivable	\$	5,380,980	

A summary of the principal items of intergovernmental receivables follows:

	 Amount
Governmental Activities:	
Homestead / Rollback	\$ 70,000
Local Government / State Income Tax	495,000
Motor Vehicle License Tax	119,000
Gasoline Excise Tax	750,000
Permissive Tax	195,000
Lima Municipal Treatment Court, 2020-DC-BX-0075	41,038
2022-23 Aquatic Education Grant, AQ23-02105	8,673
HOME Chip Housing	211,828
Other Purposes	 168,136
Total Intergovernmental Receivable	\$ 2,058,675

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 \$44,502 with uncollectible of \$37,125 at December 31, 2022. The notes are recorded net of an allowance for uncollectibles in the amount of \$7,377.

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

NOTE 9: CAPITAL ASSETS

A summary of changes in capital assets during 2022 follows:

	Balance 12/31/2021	Additions	Reductions	Balance 12/31/2022
Governmental Activities				
Capital Assets, not being depreciated:				
Land	\$ 8,310,076	\$ 0	\$ 0	\$ 8,310,076
Construction in Progress	1,900,069	3,342,668	(1,385,496)	3,857,241
Total Capital Assets, not being depreciated	10,210,145	3,342,668	(1,385,496)	12,167,317
Capital Assets, being depreciated:				
Buildings	16,539,717	176,483	0	16,716,200
Improvements	4,531,978	202,089	0	4,734,067
Machinery and Equipment	9,751,637	1,307,922	(18,549)	11,041,010
Furniture and Fixtures	109,689	6,753	0	116,442
Vehicles	8,917,095	249,492	(344,934)	8,821,653
Infrastructure	-) ,	-,-	(-))	-) -)
Roads	53,384,300	2,020,667	0	55,404,967
Sidewalks	6,491,805	14,523	0	6,506,328
Bridges	25,465,941	0	0	25,465,941
Signals and Traffic Lights	9,795,592	0	0	9,795,592
Curbs	5,963,987	0	0	5,963,987
Rail Sidings	1,443,375	0	0	1,443,375
C				
Total Capital Assets, being depreciated	142,395,116	3,977,929	(363,483)	146,009,562
Less Accumulated Depreciation:				
Buildings	(9,147,106)	(306,386)	0	(9,453,492)
Improvements	(2,508,337)	(153,775)	0	(2,662,112)
Machinery and Equipment	(6,231,414)	(648,919)	16,229	(6,864,104)
Furniture and Fixtures	(69,636)	(2,497)	0	(72,133)
Vehicles	(8,012,496)	(519,835)	344,934	(8,187,397)
Infrastructure	(0,012,190)	(313,033)	311,931	(0,107,557)
Roads	(40,919,695)	(2,473,643)	0	(43,393,338)
Sidewalks	(1,541,039)	(163,432)	0	(1,704,471)
Bridges	(4,570,153)	(480,703)	0	(5,050,856)
Signals and Traffic Lights	(7,429,873)	(400,888)	0	(7,830,761)
Curbs	(4,411,565)	(131,454)	0	(4,543,019)
Rail Sidings	(1,016,380)	(72,169)	0	(1,088,549)
Kan Sidings	(1,010,300)	(72,107)		(1,000,547)
Total Accumulated Depreciation	(85,857,694)	(5,353,701)	361,163	(90,850,232)
Total Capital Assets being depreciated, net	56,537,422	(1,375,772)	(2,320)	55,159,330
Governmental Activities Capital Assets, Net	\$ 66,747,567	\$ 1,966,896	\$ (1,387,816)	\$ 67,326,647

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

	Balance 12/31/2021		Additions	R	eductions	_	Balance 12/31/2022
Business-Type Activities							
Capital Assets, not being depreciated:	¢ 5.407.074	ø	219 720	ď	0	ď	5 745 902
Land Construction in Progress	\$ 5,427,074 5,393,145	\$	318,729 4,375,154	\$	0 (80,451)	\$	5,745,803 9,687,848
Construction in Frogress	3,393,143		4,373,134		(80,431)		9,007,040
Total Capital Assets, not being depreciated	10,820,219		4,693,883		(80,451)		15,433,651
Capital Assets, being depreciated:							
Improvements	20,457,579		164,887		0		20,622,466
Buildings	134,854,742		0		0		134,854,742
Machinery and Equipment	49,564,728		671,410		(354,617)		49,881,521
Furniture and Fixtures	51,830		0		0		51,830
Vehicles	7,296,313		1,177,520		(28,757)		8,445,076
Capitalized Interest	6,001,325		0		0		6,001,325
Intangible Assets	317,989		0		0		317,989
Infrastructure:							
Storm Water	15,583,840		240,023		0		15,823,863
Sewer	34,764,863		0		0		34,764,863
Water	28,856,235		0		0		28,856,235
Total Capital Assets, being depreciated	297,749,444		2,253,840		(383,374)		299,619,910
Less Accumulated Depreciation:							
Improvements	(10,649,003)		(1,050,789)		0		(11,699,792)
Buildings	(39,133,536)		(2,643,888)		0		(41,777,424)
Machinery and Equipment	(28,061,245)		(2,463,794)		354,617		(30,170,422)
Furniture and Fixtures	(36,705)		(1,739)		0		(38,444)
Vehicles	(6,217,609)		(353,031)		28,757		(6,541,883)
Capitalized Interest	(4,353,946)		(99,608)		0		(4,453,554)
Intangible Assets	(317,988)		0		0		(317,988)
Infrastructure:	())						(= -,,
Storm Water	(1,980,998)		(401,986)		0		(2,382,984)
Sewer	(17,443,847)		(446,644)		0		(17,890,491)
Water	(9,998,678)		(648,704)		0		(10,647,382)
Total Accumulated Depreciation	(118,193,555)		(8,110,183)		383,374		(125,920,364)
Total Capital Assets being depreciated, net	179,555,889		(5,856,343)		0	_	173,699,546
Business-Type Activities							
Capital Assets, Net	\$ 190,376,108	\$	(1,162,460)	\$	(80,451)	\$	189,133,197

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

Depreciation expense was charged to functions as follows:

	D	epreciation
Governmental Activities (includes internal service):		
Security of Persons and Property	\$	629,204
Leisure Time Activities		347,773
Community Environment		37,930
Transportation		4,088,001
General Government		250,793
	\$	5,353,701
Business-Type Activities:		
Water Fund	\$	3,123,469
Sewer Fund		4,333,040
Refuse Fund		24,360
Storm Water Fund		629,314
	\$	8,110,183

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

NOTE 10: RISK MANAGEMENT

A. Self-Insurance Program

The City has elected to provide employee medical and life benefits through a self-insured program. All funds of the City participate in the program and make payments to the Health Benefits Internal Service Fund based on the amounts needed to pay prior and current year claims. This plan provides a medical plan with a \$250 single and a \$500 family deductible for all employees. Under this program, the fund provides coverage for up to a maximum of \$110,000 for each individual. The City purchases stop-loss coverage for claims in excess of \$110,000 with an unlimited lifetime maximum per person. Settled claims have not exceeded stop-loss coverage for the last three years and there has not been a significant reduction in coverage from the prior year. The City utilizes a third party administrator to review all claims, which are then paid by the City.

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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 \$130,178 as of December 31, 2022, is estimated based on past experience in payment of claims.

				Claims and				
	Beginning of			Changes in	Claims	End of Year		
	Ye	ear Liability		Estimates	Payments]	Liability	
2022	\$	449,702	\$	5,481,761	\$ 5,801,285	\$	130,178	
2021		1,171,575		6,218,330	6,940,203		449,702	

B. Other Insurance Coverage

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

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

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. The chart below shows the different levels of retention over 2021 and the previous five years. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had 769 members as of December 31, 2021.

	CASUALTY COVERAGES			PROPERTY COVERAGES			
		Retained Quota			Retained Quota		
Los	ss Retention Share %		Lo	ss Retention	Share %		
\$	250,000	50.0%	\$	1,000,000	30.0%		
	250,000	47.0%		1,000,000	30.0%		
	250,000	100.0%		1,000,000	30.0%		
	250,000	100.0%		1,000,000	33.0%		
	250,000	100.0%		1,000,000	55.0%		
	250,000	100.0%		1,000,000	65.0%		
	Los	Loss Retention \$ 250,000 250,000 250,000 250,000 250,000	Retained Quota Loss Retention \$ 250,000	Retained Quota Loss Retention Share % Lo \$ 250,000 50.0% \$ 250,000 47.0% 250,000 100.0% 250,000 100.0%	Retained Quota Loss Retention Share % Loss Retention \$ 250,000 50.0% \$ 1,000,000 250,000 47.0% 1,000,000 250,000 100.0% 1,000,000 250,000 100.0% 1,000,000 250,000 100.0% 1,000,000		

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2021 (the latest available).

Assets	\$ 21,777,439
Liabilities	 (15,037,383)
Members' Equity	\$ 6,740,056

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

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2022 the City contracted with a third party for insurance as follows:

Stolly Insurance Agency, Inc.

		Deductible
Building and Contents	\$ 149,473,069	*
General Liability	\$ 8,000,000	*
Boiler and Machinery	\$ 149,473,069	*
Inland Marine	\$ 3,359,331	*
Law Enforcement Officer's	\$ 8,000,000	*
Professional Liability	\$ 8,000,000	*
Auto Liability	\$ 8,000,000	*
Employee Benefit Liability	\$ 8,000,000	*
Public Officials Liability	\$ 8,000,000	*
CyberRisk Liability	\$ 2,000,000	*

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

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

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

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

NOTE 11: COMPENSATED ABSENCES

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

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

Unpaid compensated absences at year end are reported on the Statement of Net Position, Governmental Activities, in the amount of \$1,373,347 as due within one year and \$1,198,683 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 \$381,770 due within one year and \$439,456 due in more than one year.

NOTE 12: DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Net OPEB Liability

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

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

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits but does not require the retirement systems to provide healthcare to eligible benefit recipients.

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – City employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, the Combined Plan is no longer available for member selection. Substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members. 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 as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). 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 cost-of-living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

	State
	and Local
2022 Statutory Maximum Contribution Rates	
Employer	14.0%
Employee	10.0%
2022 Actual Contribution Rates	
Employer:	
Pension	14.0%
Post-Employment Health Care Benefits	0.0%
Total Employer	14.0%
Employee	10.0%

State

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City's contractually required contribution was \$2,107,609 for 2022. Of this amount, \$49,481 is reported as an intergovernmental payable.

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

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

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

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

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

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

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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

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

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

	Police	Firefighters
2022 Statutory Maximum Contribution Rates		
Employer	19.50%	24.00%
Employee	12.25%	12.25%
2022 Actual Contribution Rates		
Employer:		
Pension	19.00%	23.50%
Post-Employment Health Care Benefits	0.50%	0.50%
Total Employer	19.50%	24.00%
Employee	12.25%	12.25%

Employer contribution rates are expressed as a percentage of covered payroll. The City's contractually required contribution to OP&F was \$2,413,432 for 2022. Of this amount, \$72,863 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, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OP&F's total pension liability was measured as of December 31, 2021, and was determined by rolling forward the total pension liability as of January 1, 2021, to December 31, 2021. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS	OP&F	Total
Proportion of the Net Pension Liability:		· ·	
Current Measurement Period	0.098135%	0.406407%	
Prior Measurement Period	0.099945%	0.431572%	
Change in Proportion	-0.001810%	-0.025165%	

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

Proportionate Share of the Net			
Pension Liability	\$ 8,538,142	\$ 25,389,958	\$ 33,928,100
Pension Expense	\$ (1,713,012)	\$ 797,990	\$ (915,022)

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 service 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, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS		OP&F		Total	
Deferred Outflows of Resources						
Differences between Expected and						
Actual Experience	\$	435,262	\$	732,096	\$	1,167,358
Changes of Assumptions		1,067,686		4,640,192		5,707,878
City Contributions Subsequent						
to the Measurement Date		2,107,609		2,413,432		4,521,041
Total Deferred Outflows of Resources	\$	3,610,557	\$	7,785,720	\$	11,396,277
Deferred Inflows of Resources						
Differences between Expected and Actual Experience	\$	187,262	\$	1,319,930	\$	1,507,192
Net Difference between Projected and Actual						
Earnings on Pension Plan Investments		10,155,811		6,656,852		16,812,663
Changes in Proportionate Share and						
Differences in Contributions		250,412		2,658,660		2,909,072
Total Deferred Inflows of Resources	\$	10,593,485	\$	10,635,442	\$	21,228,927

\$4,521,041 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	OP&F	Total
2023	\$ (1,529,358)	\$ (945,977)	\$ (2,475,335)
2024	(3,557,583)	(2,438,775)	(5,996,358)
2025	(2,388,041)	(1,245,615)	(3,633,656)
2026	(1,615,555)	(946,478)	(2,562,033)
2027	 0	313,691	313,691
Total	\$ (9,090,537)	\$ (5,263,154)	\$ (14,353,691)

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the value 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, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, 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 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented below.

Actuarial Information	Traditional Pension Plan
Wage Inflation	2.75 percent
Future Salary Increases,	2.75 percent to 10.75 percent
including wage inflation	(including wage inflation)
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.00 percent, simple
Post-January 7, 2013 Retirees	3.00 percent, simple through 2022,
	then 2.05 percent, simple
Investment Rate of Return	6.90 percent
Actuarial Cost Method	Individual Entry Age

Key actuarial assumptions and methods used in the prior actuarial valuation, prepared as of December 31, 2020, are presented below:

Actuaria	l Information	Traditional Pension Plan
Wage In	flation	3.25 percent
Future Sa	alary Increases,	3.25 percent to 10.75 percent
includi	ng wage inflation	(including wage inflation)
COLA or	Ad Hoc COLA:	
Pre-Jai	nuary 7, 2013 Retirees	3.00 percent, simple
Post-Ja	nuary 7, 2013 Retirees	0.50 percent, simple through 2021,
		then 2.15 percent, simple
Investme	nt Rate of Return	7.200 percent
Actuarial	Cost Method	Individual Entry Age

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females). Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females). For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 15.3 percent for 2021.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized below:

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

		Weighted Average Long-Term Expected
	Target	Real Rate of Return
Asset Class	Allocation	(Geometric)
Fixed Income	24.00 %	1.03 %
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other Investments	4.00	2.85
Total	100.00 %	4.21 %

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent. The discount rate for the prior year was 7.2 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the City's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 6.9 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease Dis			Discount Rate		1% Increase	
City's Proportionate Share of the		70 Decrease		iscount rate		170 Increase	
Net Pension Liability (Asset)	\$	22,511,188	\$	8,538,142	\$	(3,089,290)	

Actuarial Assumptions – OP&F

OP&F's total pension liability as of December 31, 2021, is based on the results of an actuarial valuation date of January 1, 2021, and rolled-forward using generally accepted actuarial procedures. The total pension liability is determined by OP&F's actuaries in accordance with GASB Statement No. 67, as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future. Assumptions considered are: withdrawal rates, disability

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

retirement, service retirement, DROP elections, mortality, percent married and forms of the payment, DROP interest rate, CPI-based COLA, investment returns, salary increases and payroll growth.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of January 1, 2021, are presented below:

Valuation Date	January 1, 2021, with actuarial liabilities rolled forward to December 31, 2021
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	7.50 percent
Projected Salary Increases	3.75 percent to 10.50 percent
Payroll Growth	3.25 percent per annum,
	compounded annually, consisting of
	inflation rate of 2.75 percent plus
	productivity increase rate of 0.50 percent
Cost-of-Living Adjustments	2.20 percent simple per year

In February 2022, the OP&F Board adopted a change in the investment rate of return, changing it from 8 percent for the 2020 measurement period to 7.5 percent for the 2021 measurement period.

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

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

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

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

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

The long-term expected rate of return on pension plan investments was determined using a building-block approach and assumes a time horizon, as defined in the Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expected. Various real return

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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 average of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes. Best estimates of the long-term expected geometric real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2021, are summarized below:

		Long-Term
	Target	Expected Real
Asset Class	Allocation	Rate of Return
Cash and Cash Equivalents	0.00 %	0.00 %
Domestic Equity	21.00	3.60
Non-US Equity	14.00	4.40
Private Markets	8.00	6.80
Core Fixed Income*	23.00	1.10
High Yield Fixed Income	7.00	3.00
Private Credit	5.00	4.50
U.S. Inflation Linked Bonds*	17.00	0.80
Midstream Energy Infrastructure	5.00	5.00
Real Assets	8.00	5.90
Gold	5.00	2.40
Private Real Estate	12.00	4.80
Total	125.00 %	

Note: Assumptions are geometric

OP&F's Board of Trustees has incorporated the risk parity concept into OP&F's asset liability valuation with the goal of reducing equity risk exposure, which reduces overall Total Portfolio risk without sacrificing return, and creating a more risk-balanced portfolio based on their relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.25 times due to the application of leverage in certain fixed income asset classes.

Discount Rate The total pension liability was calculated using the discount rate of 7.50 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 of 7.50 percent. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, a long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate Net pension liability is sensitive to changes in the discount rate, and to illustrate the potential impact, the following table presents the net pension liability calculated using the discount rate of 7.50 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.50 percent), or one percentage point higher (8.50 percent) than the

^{*} Levered 2.5x

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

current rate.					
				Current	
	1	1% Decrease Discount Rate		1% Increase	
City's Proportionate Share of the					
Net Pension Liability	\$	37,652,955	\$	25,389,958	\$ 15,177,911

Social Security

Certain City employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants. Employees contributed 6.2 percent of their gross salaries. The City contributed an amount equal to 6.2 percent of participants' gross salaries. The City has paid all contributions required through December 31, 2022.

NOTE 13: DEFINED BENEFIT OPEB PLANS

Net OPEB Liability (Asset)

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

The heath care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension must have twenty or more years of qualifying Ohio service credit with a minimum age of 60. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, 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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2022, OPERS did not allocate any employer contribution to health care for members. 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 2022 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City had no contractually required contribution for 2022.

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

Plan Description – The City contributes to the Ohio Police and Fire Pension Fund (OP&F) sponsored healthcare program, a cost-sharing, multiple-employer defined post-employment health care plan administered by a third-party provider. This program is not guaranteed and is subject to change at any time upon action of the Board of Trustees. On January 1, 2019, OP&F implemented a new model for health care. Under this new model, OP&F provides eligible retirees with a fixed stipend earmarked to pay for health care and Medicare Part B reimbursements.

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

Regardless of a benefit recipient's participation in the health care program, OP&F is required by law to pay eligible recipients of a service pension, disability benefit and spousal survivor benefit for their Medicare Part B insurance premium, up to the statutory maximum provided the benefit recipient is not eligible to receive reimbursement from any other source. Once OP&F receives the necessary documentation, a monthly reimbursement is included as part of the recipient's next benefit payment. The stipend provided by OP&F meets the definition of an Other Post Employment Benefit (OPEB) as described in Governmental Accounting Standards Board (GASB) Statement No. 75.

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

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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

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

The Board of Trustees is authorized to allocate a portion of the total employer contributions for retiree health care benefits. For 2022, the portion of employer contributions allocated to health care was 0.5 percent of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded.

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

The City's contractually required contribution to OP&F was \$56,657 for 2022. Of this amount, \$1,698 is reported as an intergovernmental payable.

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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. OP&F's total OPEB liability was measured as of December 31, 2021, and was determined by rolling forward the total OPEB liability as of January 1, 2021, to December 31, 2021. The City's proportion of the net OPEB liability (asset) was based on the City's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	OP&F	Total
Proportion of the Net Pension Liability (Asset):			_
Current Measurement Period	0.097323%	0.4064070%	
Prior Measurement Period	0.099243%	0.4315720%	
Change in Proportion	-0.001920%	-0.0251650%	
=			

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

Proportionate Share of the Net			
OPEB Liability (Asset)	\$ (3,048,305)	\$ 4,454,570	
OPEB Expense	\$ (2,733,404)	\$ 96,792	\$ (2,636,612)

At December 31, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	 OPERS	OP&F	Total
Deferred Outflows of Resources			_
Differences between Expected and			
Actual Experience	\$ 0	\$ 202,643	\$ 202,643
Changes of Assumptions	0	1,971,728	1,971,728
City Contributions Subsequent			
to the Measurement Date	 0	56,657	 56,657
Total Deferred Outflows of Resources	\$ 0	\$ 2,231,028	\$ 2,231,028
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ 462,381	\$ 588,735	\$ 1,051,116
Net Differences between Projected and Actual			
Earnings on OPEB Plan Investments	1,453,218	402,398	1,855,616
Changes of Assumptions	1,233,920	517,373	1,751,293
Changes in Proportionate Share and			
Differences in Contributions	 73,792	916,111	 989,903
Total Deferred Inflows of Resources	\$ 3,223,311	\$ 2,424,617	\$ 5,647,928

\$56,657 reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction/addition of the net OPEB liability (asset) in 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	 OPERS	 OP&F	Total
2023	\$ (2,010,477)	\$ (83,840)	\$ (2,094,317)
2024	(686,610)	(143,579)	(830,189)
2025	(317,521)	(100,996)	(418,517)
2026	(208,703)	(10,696)	(219,399)
2027	0	53,262	53,262
Thereafter	 0	 35,603	35,603
	\$ (3,223,311)	\$ (250,246)	\$ (3,473,557)

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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 health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical 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. The actuarial valuation used for 2021 are as follows:

	December 31, 2021
Wage Inflation	2.75 percent
Projected Salary Increases	2.75 to 10.75 percent
	including wage inflation
Single Discount Rate:	6.00 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	1.84 percent
Health Care Cost Trend Rate	5.50 percent, initial
	3.50 percent, ultimate in 2034
Actuarial Cost Method	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females). Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females). For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above-described tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 14.3 percent for 2021.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

		Weighted Average
		Long-Term Expected
	Target	Real Rate of Return
Asset Class	Allocation	(Geometric)
Fixed Income	34.00 %	0.91 %
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other Investments	7.00	1.93
Total	100.00 %	3.45 %

Discount Rate A single discount rate of 6.0 percent was used to measure the total OPEB liability on the measurement date of December 31, 2021. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 1.84 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the City's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate The following table presents the City's proportionate share of the net OPEB (asset) calculated using the single discount rate of 6.00 percent, as well as what the City's proportionate share of the net OPEB (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

		Current			
	1	% Decrease	D	iscount Rate	1% Increase
City's Proportionate Share of the	· <u> </u>				_
Net OPEB (Asset)	\$	(1,792,690)	\$	(3,048,305)	\$ (4,090,486)

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2022 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

		Current			
	_	1% Decrease		Trend Rate	 1% Increase
City's Proportionate Share of the					 _
Net OPEB (Asset)	\$	(3,081,246)	\$	(3,048,305)	\$ (3,009,227)

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

Actuarial Assumptions – OP&F

OP&F's total OPEB liability as of December 31, 2021, is based on the results of an actuarial valuation date of January 1, 2021, and rolled-forward using generally accepted actuarial procedures. The total OPEB liability is determined by OP&F's actuaries in accordance with GASB Statement No. 74, as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of 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,

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

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

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

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

Valuation Date	January 1, 2021, with Actuarial Liabilities
	Rolled Forward to December 31, 2021

Actuarial Cost Method Entry Age Normal Investment Rate of Return 7.50 percent

Projected Salary Increases 3.75 percent to 10.50 percent

Payroll Growth 3.25 percent Blended Discount Rate:

Current Measurement Date 2.84 percent Prior Measurement Date 2.96 percent

Cost of Living Adjustments 2.20 percent simple per year

In February 2022, the OP&F Board adopted a change in the investment rate of return, changing it from 8 percent for the 2020 measurement period to 7.5 percent for the 2021 measurement period

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

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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

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

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

The long-term expected rate of return on OPEB plan investments was determined using a building-block approach and assumes a time horizon, as defined in the Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expected. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted averaged of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes. Best estimates of the long-term expected geometric real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2021, are summarized below:

	Long-Term
Target	Expected Real
Allocation	Rate of Return
0.00 %	0.00 %
21.00	3.60
14.00	4.40
8.00	6.80
23.00	1.10
7.00	3.00
5.00	4.50
17.00	0.80
5.00	5.00
8.00	5.90
5.00	2.40
12.00	4.80
125.00 %	
	Allocation 0.00 % 21.00 14.00 8.00 23.00 7.00 5.00 17.00 5.00 8.00 5.00 12.00

Note: Assumptions are geometric

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

Discount Rate For 2021, the total OPEB liability was calculated using the discount rate of 2.84 percent. For 2020, the total OPEB liability was calculated using the discount rate of 2.96 percent. The projection

^{*} Levered 2x

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

of cash flows used to determine the discount rate assumed the contribution from employers and from members would be computed based on contribution requirements as stipulated by State statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return of 7.5 percent. Based on those assumptions, OP&F's fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, a municipal bond rate of 2.05 percent at December 31, 2021, and 2.12 percent at December 31, 2020, was blended with the long-term rate of 7.5 percent for 2021 and 8 percent for 2020, which resulted in a blended discount rate of 2.84 percent for 2021 and 2.96 percent for 2020. The municipal bond rate was determined using the Bond Buyers General Obligation 20-year Municipal Bond Index Rate. The OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments until 2037. The long-term expected rate of return on health care investments was applied to projected costs through 2037, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate Net OPEB liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net OPEB liability calculated using the discount rate of 2.84 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.84 percent), or one percentage point higher (3.84 percent) than the current rate.

		Current						
	19	1% Decrease Discount Rate		1	% Increase			
City's Proportionate Share of the								
Net OPEB Liability	\$	5,599,494	\$	4,454,570	\$	3,513,441		

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

NOTE 14: LONG-TERM OBLIGATIONS

The changes in the City's long-term obligations during 2022 were as follows:

	Interest	Balance	A 1117	D 1 4	Balance Reductions 12/31/2022	
Governmental Activities	Rate %	12/31/2021	Additions	Reductions	12/31/2022	One Year
Governmental Activities General Obligation Bonds						
2012 Various Purpose	1.00-3.00	\$ 235,000	\$ 0	\$ 70,000	\$ 165,000	\$ 15,000
Unamortized Premium/(Discount)	1.00-3.00	739	48		(438)	(48)
2018 Various Purpose	2.00-4.00	5,378,750	0		4,811,250	422,500
Unamortized Premium	2.00 1.00	193,208	0		172,823	15,176
Total Unvoted General Obligation Bonds		5,807,697	48		5,148,635	452,628
Total Onvoice General Congation Bones		2,007,057		055,110	3,110,033	132,020
Other Long-Term Obligations						
Compensated Absences		2,710,150	2,142,887	2,281,007	2,572,030	1,373,347
Lease - Mailing System	3.000	8,033	0	8,033	0	0
Lease - Mailing System	3.000	7,211	0	7,211	0	0
Net Pension Liability:						
OPERS		9,027,804	0	3,819,537	5,208,267	0
OP&F		29,420,651	0	4,030,693	25,389,958	0
Total Net Pension Liability		38,448,455	0	7,850,230	30,598,225	0
Net OPEB Liability:						
OP&F		4,572,576	0	118,006	4,454,570	0
Total Net OPEB Liability		4,572,576	0	118,006	4,454,570	0
Total Other Long-Term Obligations		45,746,425	2,142,887	10,264,487	37,624,825	1,373,347
Total Governmental Activities		\$ 51,554,122	\$ 2,142,935	\$ 10,923,597	\$ 42,773,460	\$ 1,825,975

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

Business-Type Activities	Interest Rate %		Balance 12/31/2021		Additions	F	Reductions		Balance 12/31/2022	_	Oue Within
General Obligation Bonds	11000 70		12/01/2021		TIGGINION		to dia vito iio		12/01/2022	_	
2018 Water Various Purpose	3.015-4.00	\$	620,625	¢	0	\$	31,250	\$	589,375	\$	31,250
Unamortized Premium	3.013-4.00	φ	32,533	Ф	0	Φ	1,638	Φ	30,895	Φ	1,638
2018 Sewer Various Purpose	3.015-4.00		125,625		0		6,250		119,375		6,250
Unamortized Premium	3.013-4.00		8,736		0		435		8,301		435
2012 Sewer Refunding	1.00-3.00		955,000		0		315,000		640,000		315,000
Refunding Premium	1.00-3.00		15,681		0		5.172		10,509		5.172
2012 Sewer Improvement	1.00-3.50		1,245,000		0		65,000		1,180,000		65,000
Unamortized Discount	1.00-3.30				341		05,000				,
			(7,072)		341				(6,731)		(369)
Total General Obligation Bonds			2,996,128		341		424,745		2,571,724		424,376
Revenue Bonds	2 00 5 00		6240.000				625 000				667.000
2018 Sewer Refunding	3.00-5.00		6,340,000		0		635,000		5,705,000		665,000
Unamortized Premium		_	507,610		0		50,841		456,769		53,243
Total Revenue Bonds			6,847,610		0		685,841		6,161,769		718,243
Direct Borrowings											
Bresler Termination Agreement	0		142,088		0		142,088		0		0
OWDA Loan - Reservoir	4.32		24,747,848		0		770,967		23,976,881		804,635
OWDA Loan - Carbon Filter Project	3.83		13,740,159		0		421,430		13,318,729		437,725
OWDA Loan - Bresler Pump Station	3.49		987,763		0		150,722		837,041		156,029
OWDA Loan - Elevated Storage Tank	4.64		2,291,256		0		63,975		2,227,281		66,980
OWDA Loan - Softening Basin	3.17		325,397		0		50,060		275,337		51,660
OWDA Loan - Water Meter Replacement	2.58		6,988,508		0		42,402		6,946,106		330,224
OWDA Loan - Interceptor	3.09		2,121,728		0		66,495		2,055,233		68,565
OWDA Loan - WWTP Improvements	2.54		14,100,100		0		410,959		13,689,141		421,370
OWDA Loan - CSO Separation	2.69		2,604,262		0		74,209		2,530,053	*	76,219
OWDA Loan - Segmented Block Rehab	2.01		1,419,856		0		105,557		1,314,299		107,689
OWDA Loan - Storage Basin	1.48		38,390,903		0		211,387		38,179,516		211,280
OWDA Loan - Grand Ave Seg Block Rehab	0.51		4,401,426		0		276,857		4,124,569		131,276
OWDA Loan - Mumaugh & Cable Pump Sta	1.12		1,554,400		0		99,230		1,455,170		41,056
OWDA Loan - Refi 2014 Revenue Bonds	2.20		13,433,248		0		160,495		13,272,753		474,884
OWDA Loan - Refi 2010 Revenue Bonds	0.58		4,292,795		0		274,620		4,018,175		564,100
OWDA Loan - Wastewater Improvements 56	3.20		0		182,013		0		182,013		0
OWDA Loan - Melrose Storm Improvement	2.74		0		853,500		0		853,500		19,266
OWDA Loan - Storm Water Project	3.25		143,499		0		13,966		129,533		14,424
OWDA Loan - Storm Water Project II	2.66		27,060		0		2,700		24,360		2,771
Total Direct Borrowings			131,712,296		1,035,513		3,338,119		129,409,690		3,980,153
Other Long-Term Obligations			, ,		, ,		, ,				, ,
Compensated Absences			858,620		582,542		619,936		821,226		381,770
Net Pension Liability:			, i		,		ĺ		, in the second		,
Water			2,663,942		0		1,127,076		1,536,866		0
Sewer			2,219,952		0		939,231		1,280,721		0
Refuse			147,997		0		62,616		85,381		0
Storm Water			739,984		0		313,077		426,907		0
Total Net Pension Liability		-	5,771,875		0		2,442,000		3,329,875	_	0
Total Other Long-Term Obligations		_	6,630,495		582,542		3,061,936		4,151,101	_	381,770
Total Business-Type Activities		•	148,186,529	\$	1,618,396	\$	7,510,641	\$	142,294,284	\$	5,504,542
Total Dusiness-Type Activities		Φ	170,100,329	Φ	1,010,370	Φ	7,310,041	Ф	174,474,404	Φ	3,304,344

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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

A. General Obligation Bonds

2012 General Obligation Bonds

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

2018 General Obligation Bonds

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

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

B. Revenue Bonds

2014 Sewer Improvement Bond

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

These bonds were refunded in October 2021 using the proceeds of a loan from the Ohio Water Development Authority Fresh Water Refinance Loan Program (as noted below).

\$1,656,418 of available monies from the City's bond service funds and the net loan proceeds of \$13,386,396 (after payment of \$46,8525 in OWDA loan fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment of the refunded bonds. As a result, the 2014 Series sewer improvement bonds are considered defeased and the liability for those bonds has been removed from the statement of net position. As of December 31, 2022, all defeased bonds had been redeemed.

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

2018 Sewer Improvement Bonds

In October 2018, the City issued \$7.535 million in taxable sewer improvement serial bonds with interest rates ranging from 3.0% to 5.0% and final maturity in 2029. The proceeds were used to refund \$7.705 million of outstanding 2009 Series B sewer improvement bonds which had interest rates of 5.399% to 6.675%. The net proceeds of \$7,965,471 (including a \$603,288 premium and after payment of \$172,817 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment of the refunded bonds. As a result, the 2009 Series B sewer improvement bonds are considered defeased and the liability for those bonds has been removed from the statement of net position. As of December 31, 2020, all defeased bonds had been redeemed.

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

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

The City has pledged future sewer revenue, net of specified operating expenses to repay \$5,705,000 of sewer improvements revenue bonds. Annual principal and interest payments, as a percentage of net customer revenues, on the revenue bond debt are expected to be similar over the term of the bond issues as in the current year, which was 8.40 percent. The total principal and interest remaining to be paid on the revenue bonds is \$6,799,850. Principal and interest paid for the current year and total net revenues were \$901,200 and \$10,732,416, respectively.

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

C. Direct Borrowings

Bresler Termination Agreement

The Bresler Termination agreement ends the City's joint agreement with the State of Ohio. The original agreement was formed when Bresler Reservoir was constructed in 1970. The State paid for a percentage of the construction and thus retained rights to a portion of the water in the reservoir. In 2003, in order to obtain the State's claim on that water, the City agreed to repay the State's share of the construction costs over a twenty-year period at zero percent interest. The total amount to be repaid is \$2,841,646. The City fully repaid this agreement in 2022.

Ohio Water Development Authority (OWDA) Loans

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

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

In 2010 the City's water utility entered into a loan agreement with OWDA to fund construction of a carbon filter system at the water treatment plant. The maximum available under this agreement was \$16,834,815. As of December 31, 2022 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 was \$2,895,556. As of December 31, 2022 the City had requested total draws of 2,631,250, and

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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, 2022 the City had requested total draws of \$2,128,623, and capitalized interest of \$4,712. The City's water system revenue will be used for repayment of the loan.

In 2012 the City's water utility entered into a loan agreement with OWDA to fund softening basin improvements at the water treatment plant. The maximum available under this agreement was \$889,904. As of December 31, 2022 the City had requested total draws of \$711,630, and capitalized interest of \$19. The City's water system revenue will be used for repayment of the loan.

In 2013 the City's sewer utility entered into a loan agreement with OWDA to fund construction on an interceptor. The maximum available under this agreement was \$2,895,566. As of December 31, 2022 the City had requested total draws of \$2,527,785, and capitalized interest and fees of \$32,665. The City's sewer system revenue will be used for repayment of the loan.

In 2014 the City's sewer utility entered into a loan agreement with OWDA to fund construction on Wastewater Treatment Plant improvements. The maximum available under this agreement was \$16,001,737. As of December 31, 2022 the City had requested draws of \$15,999,486, and capitalized interest and fees of \$63,817. The City's sewer system revenue will be used for repayment of the loan.

In 2015 the City's sewer utility entered into a loan agreement with OWDA to fund construction on the Wastewater CSO Separation Project. The maximum available under this agreement was \$3,500,000. As of December 31, 2022 the City had drawn \$2,931,532 of the loan principal, and capitalized interest and fees of \$27,643. The City's sewer system revenue will be used for repayment of the loan.

In 2018 the City's sewer utility entered into a loan agreement with OWDA to fund the rehabilitation of the segmented block sewer underground infrastructure. The maximum available under this agreement is \$4,086,029. As of December 31, 2022 the City had requested draws of \$1,674,484, and capitalized interest and fees of \$210. The City's sewer system revenue will be used for repayment of the loan.

In 2018 the City's sewer utility entered into a loan agreement with OWDA to fund the construction and installation of a 13 million gallon storage tank and dewatering pump station. The maximum available under this agreement was \$39,115,000. As of December 31, 2022 the City had requested draws of \$37,946,262, and capitalized interest and fees of \$655,814. The City's sewer system revenue will be used for repayment of the loan.

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

In 2018 the City's water utility entered into a loan agreement with OWDA to fund a water meter replacement project. The maximum available under this agreement is \$10,035,000. As of December 31, 2022 the City had requested draws of \$7,862,523 and capitalized interest and fees of \$59,948. The City's water system revenue will be used for repayment of the loan.

In 2020 the City's sewer utility entered into a loan agreement with OWDA to fund the Grand Avenue area segmented block sewer rehabilitation CSO project. The maximum available under this agreement is \$5,628,359. As of December 31, 2022 the City had requested draws of \$4,534,266 and capitalized interest and fees of \$694. The City's sewer system revenue will be used for repayment of the loan.

In 2020 the City's sewer utility entered into a loan agreement with OWDA to fund a pump station replacement project. The maximum available under this agreement is \$2,066,196. As of December 31, 2022 the City had requested draws of \$1,539,293 and capitalized interest and fees of \$15,107. The City's sewer system revenue will be used for repayment of the loan.

In 2021 the City's sewer utility entered into a loan agreement with OWDA to refinance certain Revenue Bonds, Series 2010 (see additional disclosure above). As of December 31, 2022 the City had requested draws of \$4,277,823 and capitalized loan fee of \$14,972. The City's sewer system revenue will be used for repayment of the loan.

In 2021 the City's sewer utility entered into a loan agreement with OWDA to refinance certain Revenue Bonds, Series 2014 (see additional disclosure above). As of December 31, 2022 the City had requested draws of \$13,286,396 and capitalized loan fee of \$46,852. The City's sewer system revenue will be used for repayment of the loan.

In 2022 the City's sewer utility entered into a loan agreement with OWDA to fund various wastewater treatment plant improvements in a project referred to as Contract 56. The maximum available under this agreement is \$5,820,913. As of December 31, 2022 the City had requested draws of \$161,593 and capitalized interest and fees of \$20,419. The City's sewer system revenue will be used for repayment of the loan.

In 2022 the City's storm water utility entered into a loan agreement with OWDA to fund the Melrose storm water improvements. The maximum available under this agreement is \$1,000,000. As of December 31, 2022 the City had requested draws of \$850,000 and capitalized fees of \$3,500. The City's storm water revenue will be used for repayment of the loan

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

The City's outstanding notes from direct borrowings related to business-type activities of \$129,409,690 (Bresler Termination Agreement and all OWDA loans) as of December 31, 2022,

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

contain a provision that if the City is in default of the loan agreement, outstanding amounts may be declared immediately due and payable and the City may be required to pay any fines, penalties, interest or late charges associated with the default. The City's outstanding notes from direct borrowings related to business-type activitities of \$129,409,690 (Bresler Termination Agreement and all OWDA loans) as of December 31, 2022 contain a subjective acceleration clause that allows the lender to accelerate payment of the entire principal amount to become immediately due if the lender determines that a material adverse change occurs.

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

Year Ending	General Obligation Bonds							
December 31,		Principal		Interest				
2023	\$	437,500	\$	179,291				
2024		452,500		166,279				
2025		457,500		152,798				
2026		481,250		139,103				
2027		486,250		124,710				
2028-2032		1,256,250		431,605				
2033-2037		1,405,000		173,150				
Total	\$	4,976,250	\$	1,366,936				

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

Year Ending		General Oblig	l Obligation Bonds			Revenue Bonds			
December 31,		Principal		Interest		Principal		Interest	
2023	\$	417,500	\$	80,600	\$	665,000	\$	247,150	
2024		427,500		67,895		705,000		220,550	
2025		107,500		57,508		760,000		192,350	
2026		108,750		54,493		815,000		161,950	
2027		108,750		51,440		865,000		129,350	
2028-2032		618,750		200,100		1,895,000		143,500	
2033-2037		740,000		83,700		0		0	
Total	\$	2,528,750	\$	595,736	\$	5,705,000	\$	1,094,850	
		Direct Bo	rro	wings		To	tal		
		Principal		Interest		Principal		Interest	
2023	\$	3,980,148	\$	3,233,405	\$	5,062,648	\$	3,561,155	
2024		4,220,235		3,145,961		5,352,735		3,434,406	
2025		4,681,185		3,035,922		5,548,685		3,285,780	
2026		4,793,688		2,918,430		5,717,438		3,134,873	
2027		4,910,015		2,797,261		5,883,765		2,978,051	
2028-2032		26,605,404		12,081,035		29,119,154		12,424,635	
2033-2037		30,802,117		8,383,903		31,542,117		8,467,603	
2038-2042		31,708,447		4,118,399		31,708,447		4,118,399	
2043-2047		14,809,905		1,038,784		14,809,905		1,038,784	
2048-2050	_	5,259,076		134,676		5,259,076		134,676	
Total	\$	131,770,220	\$	40,887,776	\$	140,003,970	\$	42,578,362	
		<u> </u>							

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

NOTE 15: LEASES

Pursuant to GASB Statement No. 87, Leases, a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. examples of nonfinancial assets include buildings, land, vehicles and equipment.

The City is party to several contracts as lessee for the use of equipment. GASB Statement No. 87 requires a lessee to recognize a lease liability and an intangible right-to-use asset. Management conducted a detailed analysis of all such contracts and determined the amounts related to these contracts individually and in the aggregate are immaterial to the City's financial statements. Therefore, prior year leases were retired in 2022 and lease payments are expenses when made. The City will evaluate these contracts each year for financial reporting consideration.

NOTE 16: INTERFUND TRANSACTIONS

A. Interfund Transactions

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

The City issues special assessments between funds. The assessments due in one year are included in Interfund Receivables/Payables, and the amounts due in excess of one year are included in Due to/from Other Funds. The special assessment debt service fund receivable and special assessment fund payable of \$111,000 resulted from the issuance of a manuscript note during 2022.

	Interfund		Interfund Interfund		Du	e to Other	Due from	
	R	Receivable		Payable	Funds		Oth	ner Funds
Governmental Funds								
Other Governmental Funds								
Special Assessments Fund	\$	0	\$	111,000	\$	86,160	\$	0
Special Assessment Debt Service Fund		111,000		0		0		86,160
Total Other Governmental Funds		111,000		111,000		86,160		86,160
Total Governmental Funds	\$	111,000	\$	111,000	\$	86,160	\$	86,160

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

Reconciliation of Interfund Transfers

	Tr	Transfers-In		ınsfers-Out
Governmental Funds				
General Fund	\$	66,000	\$	908,841
Other Governmental Funds				
Lima Rotary Stage & Park Fund		10,328		0
Special Assessments Fund		51,490		0
General Debt Service		832,513		0
Special Assessments Debt Service		0		51,490
Total Other Governmental Funds		894,331		51,490
Total Governmental Funds	\$ 960,331		\$	960,331

During 2022, the General Fund transferred \$832,513 to the General Debt Service Fund for repayment of debt obligations. The General Fund transferred \$10,328 to the Lima Rotary Stage & Park Fund to eliminate a negative cash position. The \$51,490 transferred from the Special Assessment Debt Service Fund to the Special Assessment Capital Project Fund is related to the interfund liability for the City's manuscript debt.

C. Advances To/From Other Funds Transactions

As of December 31, 2022, advances from the General Fund to other governmental funds to eliminate negative cash positions were as follows:

-	Advances to Other Funds		 vances From ther Funds
Governmental Funds	_	_	
General Fund	\$	531,423	\$ 0
Other Governmental Funds			
Pretrial Services Program 22-23		0	16,585
Violent Crime Reduction Grant		0	55,270
Rehab Property Sales		0	3,370
CDBG Federal Block Grant		0	70
Lima Municipal Treatment Court, 2020-DC-BX-0075		0	34,640
Lima Rotary Stage & Park		0	350,738
Total Other Governmental Funds		0	 460,673
Total Governmental Funds	\$	531,423	\$ 460,673
Internal Service Funds			
Public Works Gasoline Fund	\$	0	\$ 70,750
Total Internal Service Funds	\$	0	\$ 70,750
Totals	\$	531,423	\$ 531,423

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

NOTE 17: DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources for governmental funds/activities at December 31, 2022 consisted of the following:

Statement of	
Net Position	Balance Sheet
\$ 1,015,502	\$ 1,400,015
0	1,916,454
0	1,313,057
0	12,564,855
17,097,417	0
4,390,816	0
\$ 22,503,735	\$ 17,194,381
	Net Position \$ 1,015,502 0 0 17,097,417 4,390,816

NOTE 18: COMMITMENTS

A. Contractual Commitments

As of December 31, 2022, the City had contractual commitments for the following projects:

	Contractual			Remaining		
	Commitment			Expended		Balance
Wastewater Segmented Block Rehabitation Projects	\$	8,195,244	\$	6,044,335	\$	2,150,909
Various Wastewater Treatment Plant Improvements		7,923,673		2,127,543		5,796,130
Lima Rotary Community Stage & Park Project		2,819,000		1,538,410		1,280,590
Various Water Treatment Plant Improvements		2,036,653		774,945		1,261,708
Community Lead Abatement Program		1,886,876		10,928		1,875,948
Mumaugh and Cable Road Lift Stations Project		1,860,600		1,786,241		74,359
Case and Incident Management System Implementation		1,738,861		449,395		1,289,466
Downtown Streetscape Renovation Improvements		1,067,000		143,000		924,000
Utilities SCADA Upgrades		964,055		571,555		392,500
Lima Community Aquatic Center		576,841		92,374		484,467
ALL-Lima Main Street / Market Street Project		254,282		207,668		46,614
Permanganate Feed System Project		187,500		25,625		161,875
2022 Combined Sidewalk Project		147,819		0		147,819
·	\$	29,658,404	\$	13,772,019	\$	15,886,385

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

B. Encumbrance Commitments

As of December 31, 2022, the City has the following significant outstanding encumbrances within governmental funds:

Fund	 Amount
General Fund	\$ 5,658,990
Nonmajor Governmental Funds	, ,
Street Repair Fund	507,290
CHIP Housing Improvement	656,140
CDBG-CV Grant	645,834
CDBG Block Grant	130,326
HUD Lead Abatement Grant	1,875,948
Special Gifts / Memorials	230,642
Special Assessments	109,087
Lima Rotary Stage & Park	 284,948
	\$ 10,099,205

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, 2022.

B. Litigation

As of December 31, 2022, 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.

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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 completed and continues work on certain projects as required. Funding for the projects is included in the City's existing capital plan over the next 24 years. The City estimates the costs for implementing the Long Term Control Plan to be approximately \$109 million. These expenditures constitute a "high burden" on the City's residents and taxpayers. Based upon the estimated costs of the program and the high burden status, the City received the 24 year implementation schedule. The City is also able to propose amendments to the Long Term Control Plan upon changes to certain circumstances as outlined in the Consent Decree.

NOTE 20: ACCOUNTABILITY AND COMPLIANCE

Fund balances at December 31, 2022 included the following individual fund deficits:

	De	eficit Fund
		Balance
Governmental Funds		
Nonmajor Governmental Funds:		
Pretrial Services Program	\$	1,906
Pretrial Services Program 22-23		16,880
Violent Crime Reduction Grant		55,265
Rehab Proprty Sales		4,453
CDBG Federal Block Grant		9,734
ALL-Lima Spencerville Rd Sidewalks, PID 110277		204,500
Lima Rotary Stage & Park		431,633
Total Nonmajor Governmental Funds		724,371
Total Governmental Funds	\$	724,371

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.

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

NOTE 21: JOINT VENTURE

Lima-Allen County Downtown Construction

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

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

The City of Lima has agreed to enter into a long-term lease agreement with the County offering the County a one-half ownership interest in the parking garage, which will be operated and maintained by the Lima-Allen County Joint Parking Commission (JPC), in accordance with the rules and regulations established for the JPC (Note 22). As of December 31, 2022 this lease has not been entered into.

NOTE 22: JOINTLY GOVERNED ORGANIZATIONS

A. Lima-Allen County Regional Planning Commission

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

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

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

B. Lima-Allen County Joint Parking Commission

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

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

NOTE 23: COVID-19

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

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

Notes to the Basic Financial Statements For the Year Ended December 31, 2022 (Continued)

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REQUIRED SUPPLEMENTARY INFORMATION



Required Supplemetary Information Schedule of the City's Proportionate Share of the Net Pension Liability Last Nine Years (1)

Ohio Public Employees' Retirement System (OPERS)	2022	2021	2020	2019
City's Proportion of the Net Pension Liability	0.0981350%	0.0999450%	0.1005110%	0.1020050%
City's Proportionate Share of the Net Pension Liability	\$ 8,538,142	\$ 14,799,679	\$ 19,866,681	\$ 27,937,101
City's Covered Payroll	\$ 14,242,414	\$ 14,076,643	\$ 14,156,614	\$ 13,777,550
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	59.95%	105.14%	140.33%	202.77%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%
Ohio Police and Fire Pension Fund (OPF)				
City's Proportion of the Net Pension Liability	0.406407%	0.431572%	0.445619%	0.452001%
City's Proportionate Share of the Net Pension Liability	\$ 25,389,958	\$ 29,420,651	\$ 30,019,263	\$ 36,895,225
City's Covered Payroll	\$ 10,307,589	\$ 10,494,836	\$ 10,481,914	\$ 10,599,006
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	246.32%	280.33%	286.39%	348.10%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.03%	70.65%	69.89%	63.07%

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

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

Required Supplemetary Information Schedule of the City's Proportionate Share of the Net Pension Liability Last Nine Years (1)

2018	2017	2016	2015	2014
0.1014690%	0.1028777%	0.1012280%	0.1004760%	0.1004760%
\$ 15,918,514	\$ 23,361,784	\$ 17,533,966	\$ 12,118,529	\$ 11,844,811
\$ 13,400,943	\$ 13,299,075	\$ 12,598,817	\$ 12,318,492	\$ 11,852,492
118.79%	175.66%	139.17%	98.38%	99.94%
84.66%	77.25%	81.08%	86.45%	86.36%
0.10070	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	01.0070	001.070	00.5070
0.4635530%	0.4845940%	0.4853540%	0.4659575%	0.4659575%
\$ 28,450,376	\$ 30,693,698	\$ 31,223,163	\$ 24,138,542	\$ 22,693,592
\$ 10,115,088	\$ 9,924,649	\$ 9,802,812	\$ 9,176,804	\$ 8,804,031
281.27%	309.27%	318.51%	263.04%	257.76%
5 0.0101	60.2531		50.0 000	50 0000
70.91%	68.36%	66.77%	72.20%	73.00%

Required Supplementary Information Schedule of the City's Contributions - Pension Last Ten Years

	2022	2021	2020	2019
Ohio Public Employees' Retirement system (OPERS)				
Contractually Required Contribution	\$ 2,107,609	\$ 1,993,938	\$ 1,970,730	\$ 1,981,926
Contributions in Relation to the Contractually Required Contribution	 (2,107,609)	 (1,993,938)	 (1,970,730)	 (1,981,926)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0
City's Covered Payroll	\$ 15,054,350	\$ 14,242,414	\$ 14,076,643	\$ 14,156,614
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Ohio Police and Fire Pension Fund (OPF)				
Contractually Required Contribution	\$ 2,413,432	\$ 2,198,851	\$ 2,232,726	\$ 2,221,472
Contributions in Relation to the Contractually Required Contribution	(2,413,432)	(2,198,851)	 (2,232,726)	 (2,221,472)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0
City's Covered Payroll	\$ 11,331,348	\$ 10,307,589	\$ 10,494,836	\$ 10,481,914
Contributions as a Percentage of Covered Payroll	21.30%	21.33%	21.27%	21.19%

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

Required Supplementary Information Schedule of the City's Contributions - Pension Last Ten Years

	2018	2017	 2016	2015	 2014		2013
\$	1,928,857	\$ 1,742,123	\$ 1,595,889	\$ 1,511,858	\$ 1,478,219	\$	1,540,824
	(1,928,857)	(1,742,123)	 (1,595,889)	 (1,511,858)	 (1,478,219)		(1,540,824)
\$	0	\$ 0	\$ 0	\$ 0	\$ 0	\$	0
\$	13,777,550	\$ 13,400,943	\$ 13,299,075	\$ 12,598,817	\$ 12,318,492	\$	11,852,492
	14.00%	13.00%	12.00%	12.00%	12.00%		13.00%
\$	2,249,352	\$ 2,143,265	\$ 2,101,202	\$ 2,082,146	\$ 1,950,002	\$	1,599,777
_	(2,249,352)	 (2,143,265)	 (2,101,202)	 (2,082,146)	 (1,950,002)	_	(1,599,777)
\$	0	\$ 0	\$ 0	\$ 0	\$ 0	\$	0
\$	10,599,006	\$ 10,115,088	\$ 9,924,649	\$ 9,802,812	\$ 9,176,804	\$	8,804,031
	21.22%	21.19%	21.17%	21.24%	21.25%		18.17%

Required Supplementary Information Schedule of the City's Proportionate Share of the Net OPEB Liability (Asset) Last Six Years (1)

Ohio Public Employees' Retirement System (OPERS)	2022	2021	2020	2019
City's Proportion of the Net OPEB Liability (Asset)	0.0973230%	0.0992430%	0.1005090%	0.1017180%
City's Proportionate Share of the Net OPEB Liability (Asset)	\$ (3,048,305)	\$ (1,768,093)	\$ 13,882,904	\$ 13,261,626
City's Covered Payroll	\$ 14,242,414	\$ 14,076,643	\$ 14,156,614	\$ 13,777,550
City's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-21.40%	-12.56%	98.07%	96.26%
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	128.23%	115.57%	47.80%	46.33%
Ohio Police and Fire Pension Fund (OPF)				
City's Proportion of the Net OPEB Liability	0.4064070%	0.4315720%	0.4456190%	0.4520010%
City's Proportionate Share of the Net OPEB Liability	\$ 4,454,570	\$ 4,572,576	\$ 4,401,702	\$ 4,116,162
City's Covered Payroll	\$ 10,307,589	\$ 10,494,836	\$ 10,481,914	\$ 10,599,006
City's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	43.22%	43.57%	41.99%	38.84%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.86%	45.42%	47.08%	46.57%

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

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

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

2018	2017
0.1011203%	0.1027310%
\$ 10,980,925	\$ 10,376,180
\$ 13,400,943	\$ 13,299,075
81.94%	78.02%
54.14%	54.04%
0.4635530%	0.4845940%
\$ 26,264,304	\$ 23,002,587
\$ 10,115,088	\$ 9,924,649
259.65%	231.77%
14.13%	15.96%

Required Supplementary Information Schedule of the City's Contributions - OPEB Last Ten Years

		2022	2021	2020	2019
Ohio Public Employees' Retirement system (OPERS)					
Contractually Required Contribution	\$	0	\$ 0	\$ 0	\$ 0
Contributions in Relation to the Contractually Required Contribution	_	0	0	0	0
Contribution Deficiency (Excess)	\$	0	\$ 0	\$ 0	\$ 0
City's Covered Payroll (1)	\$	15,054,350	\$ 14,242,414	\$ 14,076,643	\$ 14,156,614
Contributions as a Percentage of Covered Payroll		0.00%	0.00%	0.00%	0.00%
Ohio Police and Fire Pension Fund (OPF)					
Contractually Required Contribution	\$	56,657	\$ 51,538	\$ 52,474	\$ 52,410
Contributions in Relation to the Contractually Required Contribution		(56,657)	(51,538)	(52,474)	(52,410)
Contribution Deficiency (Excess)	\$	0	\$ 0	\$ 0	\$ 0
City's Covered Payroll	\$	11,331,348	\$ 10,307,589	\$ 10,494,836	\$ 10,481,914
Contributions as a Percentage of Covered Payroll		0.50%	0.50%	0.50%	0.50%

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

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

	2018	 2017	2016		2015		2014		2013	
\$	0	\$ 134,009	\$	265,981		n/a		n/a		n/a
_	0	 (134,009)	_	(265,981)		n/a		n/a		n/a
\$	0	\$ 0	\$	0		n/a		n/a		n/a
\$	13,777,550	\$ 13,400,943	\$	13,299,075		n/a		n/a		n/a
	0.00%	1.00%		2.00%		n/a		n/a		n/a
\$	52,995	\$ 50,575	\$	49,624	\$	49,014	\$	46,054	\$	318,472
	(52,995)	 (50,575)		(49,624)		(49,014)	_	(46,054)	_	(318,472)
\$	0	\$ 0	\$	0	\$	0	\$	0	\$	0
\$	10,599,006	\$ 10,115,088	\$	9,924,649	\$	9,802,812	\$	9,176,804	\$	8,804,031
	0.50%	0.50%		0.50%		0.50%		0.50%		3.62%

Notes to the Required Supplementary Information For the Year Ended December 31, 2022

NOTE 1 - NET PENSION LIABILITY

Changes in Assumptions – OPERS

Amounts reported incorporate changes in discount rate used in calculating the total pension liability as follows:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u> 2019</u>	<u>2018</u>
Discount Rate	6.90%	7.20%	7.20%	7.50%	8.00%

Calendar year 2017 reflects an adjustment of the rates of withdrawal, disability, retirement and mortality to more closely reflect actual experience. The expectation of retired life mortality was based on RP-2014 Healthy Annuitant mortality table and RP-2014 Disabled mortality table. Wage inflation rate was also reduced from 3.25 percent to 2.75 percent.

Changes in Benefit Terms - OPERS

In October 2020, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from 1.40 percent simple through 2020 then 2.15 simple to 0.5 percent simple through 2021 then 2.15 percent simple.

In October 2019, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from 3.00 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 then 2.15 percent simple.

Changes in Assumptions – OP&F

For 2021, the single discount rate changed from 8.00 percent to 7.50 percent.

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

Changes in Benefit Terms – OP&F

No significant changes in benefit terms.

NOTE 2 - NET OPEB LIABILITY (ASSET)

Changes in Assumptions - OPERS

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

Notes to the Required Supplementary Information For the Year Ended December 31, 2022

Assumption	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Discount Rate	6.00%	6.00%	3.16%	3.96%	3.85%	4.23%
Municipal Bond Rate	1.84%	2.00%	2.75%	3.71%	3.31%	n/a
Health Care Cost Trend Rate	5.50%	8.50%	10.50%	10.00%	7.50%	n/a

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

Changes in Benefit Terms – OPERS

For calendar year 2022, the cost of living adjustments decreased from 2.20 percent simple to 2.05 percent simple.

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

Changes in Assumptions – OP&F

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

Assumption	<u> 2022</u>	<u>2021</u>	<u>2020</u>	<u> 2019</u>	<u>2018</u>	<u>2017</u>
Discount Rate	2.84%	2.96%	3.56%	4.66%	3.24%	3.79%
Municipal Bond Rate	2.05%	2.12%	2.75%	4.13%	3.16%	n/a

Changes in Benefit Terms – OP&F

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

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



Nonmajor Governmental Fund Descriptions

Nonmajor Special Revenue Funds

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

Indigent Alcohol Treatment

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

Municipal Probation Services

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

Drug Enforcement / Education

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

Traffic / Parking Control

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

JAG 2019-DJ-BX-0356

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

ALCAP Operations

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

SFY2022 Specialized Dockets Payroll Subsidy

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

ATP Drug Court 2021-2022

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

Pretrial Services Program

To account for grant monies the City uses to staff and provide various pretrial services to defendents charged with traffic and criminal offenses in Lima Municipal Court.

Pretrial Services Program 22-23

To account for grant monies the City uses to staff and provide various pretrial services to defendents charged with traffic and criminal offenses in Lima Municipal Court.

Nonmajor Special Revenue Funds (continued)

ATP Drug Court 2022-2023

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

SFY2023 Specialized Dockets Payroll Subsidy

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

JAG 2020-DJ-BX-0501

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

Recreational Activity

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

Youth Commission Activity

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

Weed/Property Cleanup

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

State Highway

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

Street Repair

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

Moving Ohio Forward Demo Program

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

DOJ-Coronavirus Emergency Supplemental Funding

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

Law Enforcement Trust

To account for monies collected from the sale of contraband.

Violent Crime Reduction Grant

To account for state monies which the City uses to support the law enforcement shot spotter program.

2021-22 Ohio Law Enforcement Body Armor Program

To account for state monies to assist the City's law enforcement department in purchasing bulletproof vests and other body armor.

Nonmajor Special Revenue Funds (continued)

COPS Asset Forfeiture

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

DARE Education Program

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

CHIP Housing Improvement

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

CDBG-CV Grant

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

Rehab Property Sales

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

CDBG Federal Block Grant

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

HUD Lead Abatement Grant

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

Land Utilization

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

Hotel / Motel Tax

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

ONE Ohio Opioid Settlement Fund

To account for monies received from the State of Ohio settlement agreement which the City will use for eligible expenses to combat the local opioid crisis.

2021-2022 Step Outside Grant

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

2022-23 Aquatic Education Grant AQ23-02105

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

Courts Special Projects

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

Nonmajor Special Revenue Funds (continued)

Law Enforcement Training Assistance

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

CPT Pilot Program

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

JAG 15PBJA-21-GG-01737-JAGX

To account for federal grant monies to be used to support police safety services.

Indigent Interlock / Alcohol Monitoring

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

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

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

Federal Asset Forfeiture

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

Special Gifts / Memorials

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

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

Treasurer's Trust

Capital Replacements

Insurance Repairs

Nonmajor Capital Projects Funds

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

Legal Research/Computer Fund

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

Court Computerization

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

Nonmajor Capital Projects Funds (continued)

Special Assessments

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

ALL-Lima Hospital / Education Corridor

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

State Issue II

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

ALL-Lima RRGS

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

Fire Vehicles

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

Central Service Roof

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

Police Cruisers and Equipment

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

Note Issue, Government Projects

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

2015 Note Issue, Government Projects

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

Land & Water Conservation - Faurot Park Bearpit

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

ALL-Main/Market Streets, PID 111631

To account for Federal monies to fund street traffic calming and pedestrian safety improvements to the City's downtown area including Main and Market Streets.

ALL-Lima Spencerville Rd Sidewalks, PID 110277

To account for grant monies to fund improvements to the sidewalks along Spencerville Road in Lima.

Lima Rotary Stage & Park

To account for grant monies and contributions received to support the creation of the community amphitheater and park facilities.

Nonmajor Capital Projects Funds (continued)

Johnny Appleseed 2019 Cooperative Park Improvement Grant

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

2018 Bond-Schoonover Lake Dam

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

2018 Bond-Hall of Justice Renovation

To account for the bond proceeds received to fund the renovation of the Hall of Justice.

2018 Bond-Street Department Vehicles

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

Lima Memorial Hospital Grant-Lincoln Park

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

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.

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2022

		Nonmajor Special Revenue		Nonmajor Capital Projects		Nonmajor Debt Service	G	Total Nonmajor overnmental Funds
Assets & Deferred Outflows of Resources								
Assets:	¢.	(004 (55	d.	1 222 422	¢.	120.006	Ф	0 220 172
Equity in Pooled Cash and Cash Equivalents Receivables:	\$	6,994,655	\$	1,223,432	\$	120,086	\$	8,338,173
Taxes		109,383		0		0		109,383
Accounts		433,595		92,193		0		525,788
Intergovernmental		1,326,495		92,193		0		1,326,495
e		1,320,493		0		586,794		1,320,493
Special Assessments Interfund		11,8//,362		0		111,000		111,000
Accrued Interest		0		0		703		703
		-		0		0		
Materials and Supplies Inventory		163,023		0				163,023
Due From Other Funds				-		86,160		86,160
Notes Receivable		7,377		0		0		7,377
Prepaid Items	Φ.	32,585	Φ.	37,138	Ф	004.742	Ф	69,723
Total Assets & Deferred Outflows of Resources	\$	20,944,475	\$	1,352,763	\$	904,743	\$	23,201,981
Liabilities & Deferred Inflows of Resources Liabilities:								
Accounts Payable	\$	248,027	\$	3,753	\$	0	\$	251,780
Contracts Payable	,	67,941	•	285,396	•	0	•	353,337
Interfund Payable		0		111,000		0		111,000
Accrued Wages		32,707		0		0		32,707
Intergovernmental Payable		5,741		(1,483)		0		4,258
Due to Other Funds		0		86,160		0		86,160
Advances from Other Funds		109,935		350,738		0		460,673
Total Liabilities		464,351		835,564		0		1,299,915
D. Committee Com								
Deferred Inflows of Resources		12 721 047		0		596 704		12 217 041
Unavailable Revenue, Grants and Special Assessments	-	12,731,047		0		586,794		13,317,841
Total Deferred Inflows of Resources		12,731,047		0		586,794	_	13,317,841
Total Liabilities & Deferred Inflows of Resources		13,195,398		835,564		586,794		14,617,756
Fund Balances								
Nonspendable		195,608		37,138		0		232,746
Restricted		6,583,887		845,863		0		7,429,750
Committed		1,057,820		270,331		0		1,328,151
Assigned		0		0		317,949		317,949
Unassigned		(88,238)		(636,133)		0		(724,371)
Total Fund Balances	_	7,749,077	_	517,199		317,949		8,584,225
Total Liabilities, Deferred Inflows of Resources and Fund								
Balances	\$	20,944,475	\$	1,352,763	\$	904,743	\$	23,201,981

		Non-Major Special Revenue	 Non-Major Capital Projects		Non-Major Debt Service	otal Nonmajor Governmental Funds
Revenues:						
Other Local Taxes	\$	328,257	\$ 0	\$	0	\$ 328,257
Intergovernmental		3,859,216	2,533,483		0	6,392,699
Charges for Services		629,309	0		0	629,309
Fines and Forfeitures		758,378	156,367		1,274	916,019
Special Assessments		0	0		67,484	67,484
Contributions and Donations		279,241	0		0	279,241
Investment Income		(32,012)	975		5,750	(25,287)
Miscellaneous		64,960	 1,811		0	 66,771
Total Revenues		5,887,349	 2,692,636	_	74,508	 8,654,493
Expenditures:						
Current:		297.707	0		0	297.707
Security of Persons and Property		286,796	0		0	286,796
Leisure Time Activities		23,003	0		0	23,003
Community Environment		1,838,255	0		0	1,838,255
Transportation		2,101,837	0		0	2,101,837
General Government		802,184	0		0	802,184
Capital Outlay		987,389	3,218,107		0	4,205,496
Debt Service:						
Principal Retirement		2,726	0		637,500	640,226
Interest and Fiscal Charges		100	 1,500		200,525	 202,125
Total Expenditures	_	6,042,290	 3,219,607		838,025	 10,099,922
Excess of Revenues Over (Under) Expenditures	_	(154,941)	 (526,971)		(763,517)	 (1,445,429)
Other Financing Sources (Uses):						
Proceeds from the Disposition of Capital Assets		3,032	0		0	3,032
Transfers-In		0	61,818		832,513	894,331
Transfers-Out		0	0		(51,490)	(51,490)
Total Other Financing Sources (Uses)		3,032	61,818	_	781,023	845,873
Net Change in Fund Balance		(151,909)	(465,153)		17,506	(599,556)
Fund Balance Beginning of Year		7,900,986	 982,352	_	300,443	 9,183,781
Fund Balance End of Year	\$	7,749,077	\$ 517,199	\$	317,949	\$ 8,584,225

Allen County, Ohio Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2022

		Indigent Alcohol Treatment		Municipal Probation Services]	Drug Enforcement / Education		Traffic / Parking Control
Assets & Deferred Outflows of Resources								
Assets:								
Equity in Pooled Cash and Cash Equivalents Receivables:	\$	297,661	\$	8,295	\$	25,802	\$	341,812
Taxes		0		0		0		0
Accounts		28,812		32,358		1,595		162
Intergovernmental		0		0		0		47
Special Assessments		0		0		0		0
Materials and Supplies Inventory		0		0		0		0
Notes Receivable		0		0		0		0
Prepaid Items		0		0		0		0
Total Assets & Deferred Outflows of Resources	\$	326,473	\$	40,653	\$	27,397	\$	342,021
Liabilities & Deferred Inflows of Resources Liabilities:								
Accounts Payable	\$	2,654	\$	0	\$	0	\$	285
Contracts Payable		0		0		0		0
Accrued Wages		0		320		0		0
Intergovernmental Payable		0		77		0		0
Advances from Other Funds		0		0		0		0
Total Liabilities	_	2,654		397		0	_	285
Deferred Inflows of Resources								
Unavailable Revenue, Grants and Special Assessments		0		0		0		0
Total Deferred Inflows of Resources		0		0		0		0
Total Liabilities & Deferred Inflows of Resources		2,654		397		0		285
Fund Balances								
Nonspendable		0		0		0		0
Restricted		323,819		40,256		27,397		0
Committed		0		0		0		341,736
Unassigned		0		0		0		0
Total Fund Balances	_	323,819	_	40,256		27,397		341,736
Total Liabilities, Deferred Inflows of Resources and Fund								
Balances	\$	326,473	\$	40,653	\$	27,397	\$	342,021

20	JAG 19-DJ-BX-0 356		ALCAP Operations	S _j Doc	SFY2022 pecialized eket Payroll Subsidy		ATP Drug Court 2021-2022		Pretrial Services Program	<u>Pr</u>	Pretrial Services rogram 22-23		ATP Drug Court 2022-2023
\$	0	\$	2,369	\$	0	\$	0	\$	0	\$	0	\$	16,363
	0		0		0		0		0		0		0
	0		500		0		0		0		0		0
	0		0		0		0		0		0		0
	0		0		0		0		0		0		0
	0		0		0		0		0		0		0
	0		0		0		0		0		0		0
	0		0		0		0		0		0		0
<u>\$</u>	0	\$	2,869	<u>\$</u>	0	\$	0	\$	0	\$	0	\$	16,363
\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	630
Ψ	0	Ψ	0	Ψ	0	Ψ	0	Ψ	0	Ψ	0	Ψ	0
	0		0		0		0		1,906		0		0
	0		0		0		0		0		295		0
	0		0		0		0		0		16,585		0
	0		0		0		0		1,906		16,880		630
	0		0		0		0		0		0		0
	0		0		0		0		0		0		0
	0		0		0		0		1,906		16,880		630
	0		0		0		0		0		0		0
	0		0		0		0		0		0		15,733
	0		2,869		0		0		0		0		0
	0		0		0		0		(1,906)		(16,880)		0
	0		2,869		0	-	0		(1,906)		(16,880)		15,733
\$	0	\$	2,869	\$	0	\$	0	\$	0	\$	0	\$	16,363

Allen County, Ohio Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2022

	S	SFY2023 pecialized cket Payroll Subsidy	2	JAG 020-DJ-BX-0 501	Recreational Activity		Youth Commission Activity
Assets & Deferred Outflows of Resources							
Assets:							
Equity in Pooled Cash and Cash Equivalents Receivables:	\$	35,000	\$	0	\$ 102,316	\$	38,244
Taxes		0		0	0		0
Accounts		0		0	724		0
Intergovernmental		0		0	0		0
Special Assessments		0		0	0		0
Materials and Supplies Inventory		0		0	0		0
Notes Receivable		0		0	0		0
Prepaid Items		0		0	 0		0
Total Assets & Deferred Outflows of Resources	\$	35,000	\$	0	\$ 103,040	\$	38,244
Liabilities & Deferred Inflows of Resources Liabilities:							
Accounts Payable	\$	0	\$	0	\$ 75	\$	0
Contracts Payable		0		0	0		0
Accrued Wages		0		0	0		0
Intergovernmental Payable		0		0	0		(399)
Advances from Other Funds		0		0	0		0
Total Liabilities		0		0	75	_	(399)
Deferred Inflows of Resources							
Unavailable Revenue, Grants and Special Assessments		0		0	 0		0
Total Deferred Inflows of Resources		0		0	 0		0
Total Liabilities & Deferred Inflows of Resources		0		0	 75		(399)
Fund Balances							
Nonspendable		0		0	0		0
Restricted		35,000		0	0		0
Committed		0		0	102,965		38,643
Unassigned		0		0	0		0
Total Fund Balances		35,000		0	 102,965	_	38,643
Total Liabilities, Deferred Inflows of Resources and Fund							
Balances	\$	35,000	\$	0	\$ 103,040	\$	38,244

	Weed / Property Cleanup	Property State			Street Repair		Ioving Ohio rward Demo Program	rus Suj	J-Coronavi Emergency pplemental Funding		Law Enforcement Trust		Violent Crime Reduction Grant
\$	51,335	\$	418,892	\$	1,421,598	\$	27,154	\$	16	\$	28,144	\$	5
	0		0		0		0		0		0		0
	0		0		1,828		0		0		6,200		0
	0		59,000		1,005,000		0		0		0		0
	9,166,468		0		0		226,965		0		0		0
	0		0		163,023		0		0		0		0
	0		0		0		0		0		0		0
	0		0		0		0		0		0		0
\$	9,217,803	\$	477,892	\$	2,591,449	\$	254,119	\$	16	\$	34,344	\$	5
\$	720	\$	9,300	\$	23,562	\$	0	\$	0	\$	0	\$	0
Ψ	0	Ψ	0,500	Ψ	0	Ψ	0	Ψ	0	Ψ	0	Ψ	0
	0		0		18,360		0		0		0		0
	0		0		3,398		0		0		0		0
	0		0		0		0		0		0		55,270
	720		9,300		45,320		0		0		0	_	55,270
	9,166,468		48,627		805,058		226,965		0		0		0
	9,166,468		48,627		805,058		226,965		0		0		0
	9,167,188		57,927		850,378		226,965		0		0	_	55,270
	0		0		163,023		0		0		0		0
	50,615		419,965		1,578,048		27,154		16		34,344		0
	0		0		0		0		0		0		0
	0		0		0		0		0		0		(55,265)
	50,615		419,965		1,741,071		27,154		16		34,344		(55,265)
\$	9,217,803	\$	477,892	\$	2,591,449	\$	254,119	\$	16	\$	34,344	\$	5_

Allen County, Ohio Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2022

	l Enfo Body	-22 Ohio Law rcement y Armor ogram		COPS Asset Forfeiture		DARE Education Program		HIP Housing
Assets & Deferred Outflows of Resources								
Assets: Equity in Pooled Cash and Cash Equivalents	\$	0	\$	120,749	\$	34,603	\$	133,760
Receivables:	Ψ	U	Ψ	120,747	Ψ	34,003	Ψ	133,700
Taxes		0		0		0		0
Accounts		0		0		0		0
Intergovernmental		0		0		0		211,828
Special Assessments		0		0		0		0
Materials and Supplies Inventory		0		0		0		0
Notes Receivable		0		0		0		7,377
Prepaid Items	 	0		0		0		0
Total Assets & Deferred Outflows of Resources	\$	0	\$	120,749	\$	34,603	\$	352,965
Liabilities & Deferred Inflows of Resources Liabilities:								
Accounts Payable	\$	0	\$	0	\$	0	\$	204,227
Contracts 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
Total Liabilities		0		0		0		204,227
Deferred Inflows of Resources								
Unavailable Revenue, Grants and Special Assessments		0		0		0		0
Total Deferred Inflows of Resources		0		0		0		0
Total Liabilities & Deferred Inflows of Resources		0		0		0		204,227
Fund Balances								
Nonspendable		0		0		0		0
Restricted		0		120,749		34,603		148,738
Committed		0		0		0		0
Unassigned		0		0		0		0
Total Fund Balances		0		120,749		34,603	_	148,738
Total Liabilities, Deferred Inflows of Resources and Fund								
Balances	\$	0	\$	120,749	\$	34,603	\$	352,965

_	CDBG-CV Grant	 Rehab Property Sales	CDBG Federal Block Grant	 HUD Lead Abatement Grant		Land Utilization		Hotel/Motel Tax		ONE Ohio Opioid Settlement
\$	0	\$ 0	\$ (2)	\$ 1,898	\$	12,352	\$	449,872	\$	14,929
	0	0	0	0		0		109,383		0
	0	0	0	0		0		0		0
	0	0	0	0		0		0		0
	0	0	2,483,929	0		0		0		0
	0	0	0	0		0		0		0
	0	0	0	0		0		0		0
	0	 0	 0	0		0		0		0
\$	0	\$ 0	\$ 2,483,927	\$ 1,898	\$	12,352	\$	559,255	\$	14,929
\$	0	\$ 0	\$ 1,201	\$ 0	\$	0	\$	0	\$	0
	0	0	0	0		0		0		0
	0	948	6,897	0		0		0		0
	0	135	1,564	0		0		0		0
	0	 3,370	 70	 0		0		0		0
	0	 4,453	 9,732	 0		0	-	0		0
	0	 0	 2,483,929	 0		0		0		0
_	0	 0	 2,483,929	 0		0		0		0
	0	 4,453	 2,493,661	 0		0		0		0
	0	0	0	0		0		0		0
	0	0	0	1,898		0		0		14,929
	0	0	0	0		12,352		559,255		0
	0	 (4,453)	 (9,734)	 0		0		0		0
_	0	 (4,453)	 (9,734)	 1,898	_	12,352		559,255	_	14,929
\$	0	\$ 0	\$ 2,483,927	\$ 1,898	\$	12,352	\$	559,255	\$	14,929

Allen County, Ohio Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2022

		2022 Step de Grant		2022-23 Aquatic Education Grant, AQ23-02105		Courts Special Projects		Law Enforcement Training Assistance
Assets & Deferred Outflows of Resources								
Assets:	¢.	0	ď	0	ď	2 070 502	ď	£2.055
Equity in Pooled Cash and Cash Equivalents Receivables:	\$	0	\$	0	\$	3,079,592	\$	53,055
Taxes		0		0		0		0
Accounts		0		0		339,685		0
Intergovernmental		0		8,673		339,083		0
Special Assessments		0		0,073		0		0
Materials and Supplies Inventory		0		0		0		0
Notes Receivable		0		0		0		0
Prepaid Items		0		0		32,585		0
Total Assets & Deferred Outflows of Resources	\$	0	\$	8,673	\$	3,451,862	\$	53,055
Total Historis & Deferred Sulfroms of Resources	Ψ		Ψ	0,073	Ψ	3,131,002	Ψ	23,033
Liabilities & Deferred Inflows of Resources								
Liabilities:								
Accounts Payable	\$	0	\$	0	\$	1,291	\$	0
Contracts Payable		0		0		0		0
Accrued Wages		0		0		3,317		0
Intergovernmental Payable		0		0		523		0
Advances from Other Funds		0		0		0		0
Total Liabilities		0		0	_	5,131		0
Deferred Inflows of Resources								
Unavailable Revenue, Grants and Special Assessments		0		0		0		0
Total Deferred Inflows of Resources		0		0		0		0
Total Liabilities & Deferred Inflows of Resources		0		0		5,131		0
Total Elabilities & Deletted lilliows of Resources	-		_	<u> </u>		3,131	_	
Fund Balances								
Nonspendable		0		0		32,585		0
Restricted		0		8,673		3,414,146		53,055
Committed		0		0		0		0
Unassigned		0		0		0		0
Total Fund Balances		0		8,673	_	3,446,731		53,055
Total Liabilities, Deferred Inflows of Resources and Fund								
Balances	\$	0	\$	8,673	\$	3,451,862	\$	53,055

	CPT Pilot Program	JAG 5PBJA-21-G -01737-JAG X	Indigent terlock/Alco Monitoring	,	Lima Municipal Freatment Court, 20-DC-BX-0 075	ederal Asset Forfeiture	oecial Gifts / Memorials		Total Nonmajor Special Revenue Funds
\$	27,091	\$ 0	\$ 148,171	\$	3	\$ 5,579	\$ 97,997	\$	6,994,655
	0 0 0 0	0 0 0 0	0 21,731 909 0		0 0 41,038 0	0 0 0 0	0 0 0 0		109,383 433,595 1,326,495 11,877,362 163,023
\$	0 0 27,091	\$ 0 0	\$ 0 0 170,811	\$	0 0 41,041	\$ 5,579	\$ 0 0 97,997	\$	7,377 32,585 20,944,475
\$	0 0 0 0 0	\$ 0 0 0 0 0	\$ 0 0 0 0 0	\$	3,872 0 959 148 34,640 39,619	\$ 0 0 0 0 0	\$ 210 67,941 0 0 0 68,151	\$	248,027 67,941 32,707 5,741 109,935 464,351
_	0 0	0 0	 0 0		39,619	 0 0	 0 0 68,151		12,731,047 12,731,047 13,195,398
_	27,091 0 0 27,091	 0 0 0 0	 0 170,811 0 0 170,811		0 1,422 0 0 1,422	 0 5,579 0 0 5,579	 0 29,846 0 0 29,846	_	195,608 6,583,887 1,057,820 (88,238) 7,749,077
\$	27,091	\$ 0	\$ 170,811	\$	41,041	\$ 5,579	\$ 97,997	\$	20,944,475

	,	Indigent Alcohol Freatment		Municipal Probation Services	Drug forcement / ducation		Traffic / Parking Control
Revenues:	<u>-</u>						
Other Local Taxes	\$	0	\$	0	\$ 0	\$	0
Intergovernmental		0		155	0		0
Charges for Services		0		0	0		10,772
Fines and Forfeitures		63,226		63,062	2,860		149
Contributions and Donations		0		0	0		0
Investment Income		0		0	0		0
Miscellaneous		0		21	0		2
Total Revenues		63,226	_	63,238	 2,860		10,923
Expenditures:							
Current:							
Security of Persons and Property		92,598		104,687	0		0
Leisure Time Activities		0		0	0		0
Community Environment		0		0	0		0
Transportation		0		0	0		30,689
General Government		0		0	0		0
Capital Outlay		0		0	0		0
Principal Retirement		0		0	0		0
Interest and Fiscal Charges		0		0	 0		0
Total Expenditures		92,598		104,687	 0		30,689
Excess of Revenues Over (Under) Expenditures		(29,372)		(41,449)	 2,860		(19,766)
Other Financing Sources (Uses):							
Proceeds from the Disposition of Capital Assets		0		0	 0		0
Total Other Financing Sources (Uses)		0		0	 0		0
Net Change in Fund Balance		(29,372)		(41,449)	2,860		(19,766)
Fund Balance Beginning of Year		353,191		81,705	 24,537	_	361,502
Fund Balance End of Year	\$	323,819	\$	40,256	\$ 27,397	\$	341,736

20	JAG 19-DJ-BX-0 356	ALCAP Operations	SFY2022 Specialized Docket Payroll Subsidy	ATP Drug Court 2021-2022	 Pretrial Services Program	 Pretrial Services Program 22-23	 ATP Drug Court 2022-2023
\$	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	13,638	0	0	37,116	49,255	52,173	21,547
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	5,509	0	 0	 0	 0	 0
	13,638	5,509	0	 37,116	 49,255	 52,173	 21,547
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	5,390	35,000	42,575	51,161	69,053	5,814
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	 0	 0	 0	 0
	0	5,390	35,000	 42,575	 51,161	 69,053	 5,814
	13,638	119	(35,000)	 (5,459)	 (1,906)	 (16,880)	 15,733
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	13,638	119	(35,000)	(5,459)	(1,906)	(16,880)	15,733
	(13,638)	2,750	35,000	 5,459	 0	 0	 0
\$	0	\$ 2,869	\$ 0	\$ 0	\$ (1,906)	\$ (16,880)	\$ 15,733
							(continued)

	SFY2023 Specialized Docket Payroll Subsidy	JAG 2020-DJ-BX-0 501	Recreational Activity	Youth Commission Activity
Revenues:				
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	35,000	0	0	81
Charges for Services	0	0	26,361	0
Fines and Forfeitures	0	0	0	0
Contributions and Donations	0	0	100	1,963
Investment Income	0	0	0	0
Miscellaneous	0	0	887	14
Total Revenues	35,000	0	27,348	2,058
Expenditures:				
Current:				
Security of Persons and Property	0	0	0	0
Leisure Time Activities	0	0	15,576	6,927
Community Environment	0	0	0	0
Transportation	0	0	0	0
General Government	0	0	0	0
Capital Outlay	0	0	0	0
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	0	0	15,576	6,927
Excess of Revenues Over (Under) Expenditures	35,000	0	11,772	(4,869)
Other Financing Sources (Uses):				
Proceeds from the Disposition of Capital Assets	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	35,000	0	11,772	(4,869)
Fund Balance Beginning of Year	0	0	91,193	43,512
Fund Balance End of Year	\$ 35,000	\$ 0	\$ 102,965	\$ 38,643

	Weed / Property Cleanup		State Highway		Street Repair	 Moving Ohio Forward Demo Program	OJ-Coronav irus Emergency upplemental Funding	E	Law Inforcement Trust	_	Violent Crime Reduction Grant
\$	0	\$	0	\$	0	\$ 0	\$ 0	\$	0	\$	0
	0		135,987		2,047,024	1,160	0		0		0
	450,072		0		148,602	0	0		0		0
	0		0		0	0	0		14,334		0
	0		0		0	0	0		0		0
	738		(7,593)		(25,156)	0	0		0		0
	0		0		10,326	 10,000	 0		0		0
_	450,810		128,394		2,180,796	 11,160	 0		14,334		0
	0		0		0	0	0		13,167		55,265
	0		0		0	0	0		0		0
	394,325		0		0	15,190	0		0		0
	0		112,422		1,958,726	0	0		0		0
	0		0		0	0	0		0		0
	0		0		89,927	0	0		0		0
	0		0		2,726	0	0		0		0
	0		0		100	0	0		0		0
_	394,325	_	112,422		2,051,479	 15,190	0		13,167		55,265
	56,485		15,972	_	129,317	 (4,030)	 0		1,167		(55,265)
	0		0		3,032	0	0		0		0
	0		0		3,032	0	0		0		0
	56,485		15,972		132,349	(4,030)	0		1,167		(55,265)
	(5,870)		403,993		1,608,722	 31,184	 16		33,177		0
\$	50,615	\$	419,965	\$	1,741,071	\$ 27,154	\$ 16	\$	34,344	\$	(55,265)
											(continued)

	En: Bo	1-22 Ohio Law forcement dy Armor Program	OPS Asset	 DARE Program	CHIP Housing pprovement
Revenues:					
Other Local Taxes	\$	0	\$ 0	\$ 0	\$ 0
Intergovernmental		31,185	6,945	19,257	273,389
Charges for Services		0	0	0	(8,064)
Fines and Forfeitures		0	0	0	0
Contributions and Donations		0	0	100	0
Investment Income		0	0	0	199
Miscellaneous		0	 48	 200	 8,014
Total Revenues		31,185	 6,993	 19,557	 273,538
Expenditures: Current: Security of Persons and Property Leisure Time Activities		0 0	8,650 0	0 0	0 0
Community Environment		0	0	0	364,161
Transportation General Government		0	0	0	0
		•	0	0	0
Capital Outlay		31,185	0	0	0
Principal Retirement		0	0	0	0
Interest and Fiscal Charges		0	 0 (50	 0	 0
Total Expenditures		31,185	 8,650	 0	 364,161
Excess of Revenues Over (Under) Expenditures		0	 (1,657)	 19,557	 (90,623)
Other Financing Sources (Uses):					
Proceeds from the Disposition of Capital Assets		0	 0	0	 0
Total Other Financing Sources (Uses)		0	 0	0	 0
Net Change in Fund Balance		0	(1,657)	19,557	(90,623)
Fund Balance Beginning of Year		0	 122,406	 15,046	 239,361
Fund Balance End of Year	\$	0	\$ 120,749	\$ 34,603	\$ 148,738

 CDBG-CV Grant	 Rehab Property Sales	CDBG Federal Block Grant		HUD Abate	ment	Land Utilization	I	Hotel/Motel Tax		ONE Ohio Opioid Settlement
\$ 0	\$ 0	\$)	\$	0	\$ 0	\$	328,257	\$	0
16,831	178	903,017	7		6,136	0		0		14,929
0	0	1,566	5		0	0		0		0
0	0	()		0	81		0		0
0	0	(0	0		0		0
0	0	(0	0		0		0
 0	 29,489	377			0	 0		0		0
 16,831	 29,667	904,960	<u> </u>		6,136	 81		328,257		14,929
0	0	()		0	0		0		0
0	0	(,)		0	0		0		0
16,831	66,507	971,280)		6,136	3,825		0		0
0	0	(0,150	0		0		0
0	0	()		0	0		178,530		0
0	0	()		0	0		0		0
0	0	()		0	0		0		0
0	0	()		0	0		0		0
16,831	66,507	971,280)		6,136	3,825		178,530		0
 0	 (36,840)	(66,320	<u>)</u>		0	 (3,744)		149,727	_	14,929
0	0	()		0	0		0		0
 0	0	(0	0		0		0
0	(36,840)	(66,320)		0	(3,744)		149,727		14,929
 0	 32,387	56,586	<u> </u>		1,898	 16,096		409,528		0
\$ 0	\$ (4,453)	\$ (9,734	<u>)</u>	\$	1,898	\$ 12,352	\$	559,255	\$	14,929
										(continued)

	2021-2022 tep Outside Grant	 2022-23 Aquatic Education Grant, AQ23-02105	 Courts Special Projects]	Law Enforcement Training Assistance
Revenues:					
Other Local Taxes	\$ 0	\$ 0	\$ 0	\$	0
Intergovernmental	0	8,673	1,369		0
Charges for Services	0	0	0		0
Fines and Forfeitures	0	0	577,794		0
Contributions and Donations	0	0	0		0
Investment Income	0	0	0		0
Miscellaneous	 0	 0	 23		0
Total Revenues	 0	 8,673	 579,186		0
Expenditures:					
Current:					
Security of Persons and Property	0	0	0		0
Leisure Time Activities	500	0	0		0
Community Environment	0	0	0		0
Transportation	0	0	0		0
General Government	0	0	197,074		0
Capital Outlay	0	0	0		0
Principal Retirement	0	0	0		0
Interest and Fiscal Charges	0	0	0		0
Total Expenditures	500	0	197,074		0
Excess of Revenues Over (Under) Expenditures	 (500)	 8,673	 382,112		0
Other Financing Sources (Uses):					
Proceeds from the Disposition of Capital Assets	 0	 0	 0		0
Total Other Financing Sources (Uses)	 0	0	0		0
Net Change in Fund Balance	(500)	8,673	382,112		0
Fund Balance Beginning of Year	 500	 0	 3,064,619		53,055
Fund Balance End of Year	\$ 0	\$ 8,673	\$ 3,446,731	\$	53,055

	CPT Pilot Program	JAG BJA-21-G 1737-JAG X	Inte	ndigent rlock/Alco hol onitoring	Lima Municipal Treatment Court, 020-DC-BX- 0075	deral Asset ₹orfeiture	-	oecial Gifts / Memorials		Total Nonmajor Special Revenue Funds
\$	0	\$ 0	\$	0	\$ 0	\$ 0	\$	0	\$	328,257
	27,091	12,980		0	144,100	0		0		3,859,216
	0	0		0	0	0		0		629,309
	0	0		36,872	0	0		0		758,378
	0	0		0	0	0		277,078		279,241
	0	0		0	0	(200)		0		(32,012)
	0	 0		0	 42	 0		8		64,960
	27,091	 12,980		36,872	 144,142	 (200)		277,086		5,887,349
	0	0		12,429	0	0		0		286,796
	0	0		12,429	0	0		0		23,003
	0	0		0	0	0		0		1,838,255
	0	0		0	0	0		0		2,101,837
	0	0		0	140,517	0		77,070		802,184
	0	12,980		0	0	0		853,297		987,389
	0	0		0	0	0		0		2,726
	0	0		0	0	0		0		100
	0	12,980		12,429	140,517	0		930,367	_	6,042,290
_	27,091	 0		24,443	 3,625	 (200)		(653,281)		(154,941)
	0	0		0	0	0		0		3,032
	0	0		0	0	0		0		3,032
	27,091	0		24,443	3,625	(200)		(653,281)		(151,909)
	0	 0		146,368	 (2,203)	 5,779		683,127		7,900,986
\$	27,091	\$ 0	\$	170,811	\$ 1,422	\$ 5,579	\$	29,846	\$	7,749,077

Allen County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2022

	Legal Research / Computer Fund	Co	Court Imputerization		Special Assessments
Assets & Deferred Outflows of Resources	 		<u>p</u>		1100000011101100
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$ 25,789	\$	257,462	\$	467,491
Receivables:					
Accounts	21,388		70,805		0
Prepaid Items	8,936		28,202		0
Total Assets & Deferred Outflows of Resources	\$ 56,113	\$	356,469	\$	467,491
Liabilities & Deferred Inflows of Resources					
Liabilities:					
Accounts Payable	\$ 1,387	\$	2,366	\$	0
Contracts Payable	0		0		0
Interfund Payable	0		0		111,000
Intergovernmental Payable	0		(1,483)		0
Due to Other Funds	0		0		86,160
Advances from Other Funds	 0		0	_	0
Total Liabilities	 1,387		883		197,160
Total Liabilities & Deferred Inflows of Resources	 1,387		883		197,160
Fund Balances					
Nonspendable	8,936		28,202		0
Restricted	45,790		327,384		0
Committed	0		0		270,331
Unassigned	 0	-	0		0
Total Fund Balances	 54,726		355,586		270,331
Total Liabilities, Deferred Inflows of Resources and Fund					
Balances	\$ 56,113	\$	356,469	\$	467,491

	ALL-Lima Hospital / Education Corridor	Si	tate Issue II	 ALL-Lima RRGS	 Fire Vehicles		Central Service Roof	 Police Cruisers and Equipment
\$	0	\$	0	\$ 0	\$ 4,835	\$	14,804	\$ 4,696
	0		0	0	0		0	0
\$	0	\$	0	\$ 0	\$ 4,835	\$	14,804	\$ 4,696
\$	0	\$	0	\$ 0	\$ 0	\$	0	\$ 0
	0		0	0	0		0	0
	0		0	0	0		0	0
	0		0	0	0		0	0
	0		0	 0	 0		0	 0
	0		0	 0	 0		0	 0
	0		0	 0	 0_		0	 0
	0		0	0	0		0	0
	0		0	0	4,835		14,804	4,696
	0		0	0	0		0	0
_	0		0	 0	 0	_	14.804	 0
	0_		0	 0	 4,835		14,804	 4,696
\$	0	\$	0	\$ 0	\$ 4,835	\$	14,804	\$ 4,696

Allen County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2022

		Note Issue, Government Projects		2015 Note Issue, Government Projects		Land & Water Conservation - Faurot Park Bearpit
Assets & Deferred Outflows of Resources						
Assets:	¢	250.024	¢	24 112	\$	0
Equity in Pooled Cash and Cash Equivalents Receivables:	\$	259,934	\$	34,113	Ф	0
Accounts		0		0		0
Prepaid Items		0		0		0
Total Assets & Deferred Outflows of Resources	\$	259,934	\$	34,113	\$	0
Liabilities & Deferred Inflows of Resources						
Liabilities:						
Accounts Payable	\$	0	\$	0	\$	0
Contracts Payable		0		0		0
Interfund Payable		0		0		0
Intergovernmental Payable		0		0		0
Due to Other Funds		0		0		0
Advances from Other Funds		0		0	_	0
Total Liabilities		0		0	_	0
Total Liabilities & Deferred Inflows of Resources		0		0	_	0
Fund Balances						
Nonspendable		0		0		0
Restricted		259,934		34,113		0
Committed		0		0		0
Unassigned		0		0		0
Total Fund Balances		259,934		34,113	_	0
Total Liabilities, Deferred Inflows of Resources and Fund Balances	¢	250.024	¢	24 112	¢	0
Duiunces	\$	259,934	\$	34,113	Ф	0

_	ALL-Main/Mark et Streets, PID 111631	ALL-Lima Spencerville Rd Sidewalks, PID 110277		Lima Rotary Stage & Park	_	Johnny Appleseed 2019 Cooperative Park Improvement Grant	_	2018 Bond-Schoonover Lake Dam		2018 Bond-Hall of Justice Renovation
\$	0	\$ 0	\$	1	\$	25,000	\$	6,824	\$	80,211
	0	0		0		0		0		0
	0	0		0		0		0		0
\$	0	\$ 0	\$	1	\$	25,000	\$	6,824	\$	80,211
\$	0	\$ 0	\$	0	\$	0	\$	0	\$	0
	0	204,500		80,896		0		0		0
	0	0		0		0		0		0
	0	0		0		0		0		0
	0	0		0		0		0		0
_	0	 0		350,738	_	0	_	0	_	0
_	0	 204,500	_	431,634	_	0	_	0	_	0
_	0	 204,500		431,634		0	_	0	_	0
	0	0		0		0		0		0
	0	0		0		25,000		6,824		80,211
	0	0		0		0		0		0
	0	(204,500)		(431,633)		0		0		0
	0	(204,500)	_	(431,633)	_	25,000	_	6,824	_	80,211
\$	0	\$ 0	\$	1	\$	25,000	\$	6,824	\$	80,211

Allen County, Ohio
Combining Balance Sheet Nonmajor Capital Projects Funds December 31, 2022

December 51, 2022	D	Bond-Street epartment Vehicles	Hos	na Memorial pital Grant - ncoln Park	otal Nonmajor apital Projects Funds
Assets & Deferred Outflows of Resources					_
Assets:					
Equity in Pooled Cash and Cash Equivalents Receivables:	\$	22,703	\$	19,569	\$ 1,223,432
Accounts		0		0	92,193
Prepaid Items		0		0	 37,138
Total Assets & Deferred Outflows of Resources	\$	22,703	\$	19,569	\$ 1,352,763
Liabilities & Deferred Inflows of Resources					
Liabilities:					
Accounts Payable	\$	0	\$	0	\$ 3,753
Contracts Payable		0		0	285,396
Interfund Payable		0		0	111,000
Intergovernmental Payable		0		0	(1,483)
Due to Other Funds		0		0	86,160
Advances from Other Funds		0		0	 350,738
Total Liabilities		0		0	835,564
Total Liabilities & Deferred Inflows of Resources		0		0	 835,564
Fund Balances					
Nonspendable		0		0	37,138
Restricted		22,703		19,569	845,863
Committed		0		0	270,331
Unassigned		0		0	 (636,133)
Total Fund Balances		22,703	-	19,569	 517,199
Total Liabilities, Deferred Inflows of Resources and Fund					
Balances	\$	22,703	\$	19,569	\$ 1,352,763

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	Legal			
	 Research / Computer Fund	Con	Court nputerization	Special Assessments
Revenues:				
Intergovernmental	\$ 18	\$	441	\$ 0
Fines and Forfeitures	36,292		120,075	0
Investment Income	0		0	0
Miscellaneous	 29		1,782	 0
Total Revenues	 36,339		122,298	 0
Expenditures:				
Current:				
Capital Outlay	65,696		95,926	0
Debt Service:				
Interest and Fiscal Charges	 0		0	 1,500
Total Expenditures	 65,696		95,926	 1,500
Excess of Revenues Over (Under) Expenditures	 (29,357)		26,372	 (1,500)
Other Financing Sources (Uses):				
Transfers-In	 0		0	51,490
Total Other Financing Sources (Uses)	 0		0	 51,490
Net Change in Fund Balance	(29,357)		26,372	49,990
Fund Balance Beginning of Year	 84,083		329,214	 220,341
Fund Balance End of Year	\$ 54,726	\$	355,586	\$ 270,331

H Ec	LL-Lima ospital / ducation corridor	Si	tate Issue II		ALL-Lima RRGS	Fire	e Vehicles	Cen	tral Service Roof	Police Cruisers and Equipment
\$	0	\$	900,470	\$	101,974	\$	0	\$	0	\$ 0
	0		0		0		0		0	0
	0		0		0		0		0	0
	0		0		0		0		0	 0
	0		900,470		101,974		0		0	 0
	0		900,470		101,974		0		0	0
	0		0		0		0		0	 0
	0		900,470		101,974		0		0	 0
	0		0		0		0		0	 0
	0		0		0		0		0	 0
	0		0		0	-	0		0	 0
	0		0		0		0		0	0
	0		0	-	0		4,835		14,804	 4,696
\$	0	\$	0	\$	0	\$	4,835	\$	14,804	\$ 4,696
										(continued)

For the Tear Ended December 31, 2022		Note Issue,	2015 Note Issue,		Land & Water Conservation -	
	Government Projects		 Government Projects		Faurot Park Bearpit	
Revenues:						
Intergovernmental	\$	0	\$ 0	\$	123,000	
Fines and Forfeitures		0	0		0	
Investment Income		276	36		0	
Miscellaneous		0	 0		0	
Total Revenues		276	 36		123,000	
Expenditures:						
Current:						
Capital Outlay		0	0		0	
Debt Service:						
Interest and Fiscal Charges		0	 0		0	
Total Expenditures		0	 0		0	
Excess of Revenues Over (Under) Expenditures		276	 36		123,000	
Other Financing Sources (Uses):						
Transfers-In		0	0		0	
Total Other Financing Sources (Uses)		0	0		0	
Net Change in Fund Balance		276	36		123,000	
Fund Balance Beginning of Year		259,658	 34,077		(123,000)	
Fund Balance End of Year	\$	259,934	\$ 34,113	\$	0	

ALL-Main/Mar ket Streets, PID 111631	ALL-Lima Spencerville Rd Sidewalks, PID 110277	Lima Rotary Stage & Park	Johnny Appleseed 2019 Cooperative Park Improvement Grant	2018 Bond- Schoonover Lake Dam	2018 Bond- Hall of Justice Renovation
\$ 803,593	\$ 0	\$ 603,987	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	41	485
0	0	0	0	0	0
803,593	0	603,987	0	41	485
803,593 0 803,593	204,500 0 204,500 (204,500)	1,045,948 0 1,045,948 (441,961)	0 0 0	0 0 0 41	0 0 0 485
0 0	0 0	10,328 10,328	0 0	0 0	0 0
0	(204,500)	(431,633)	0	41	485
0	0	0	25,000	6,783	79,726
\$ 0	\$ (204,500)	\$ (431,633)	\$ 25,000	\$ 6,824	\$ 80,211

	2018 Bond- Street Department Vehicles		Lima Memorial Hospital Grant - Lincoln Park		Total Nonmajor Capital Projects Funds	
Revenues:						
Intergovernmental	\$	0	\$	0	\$	2,533,483
Fines and Forfeitures		0		0		156,367
Investment Income		137		0		975
Miscellaneous		0		0		1,811
Total Revenues		137		0		2,692,636
Expenditures: Current:						
Capital Outlay		0		0		3,218,107
Debt Service:						
Interest and Fiscal Charges		0		0		1,500
Total Expenditures		0		0		3,219,607
Excess of Revenues Over (Under) Expenditures		137		0		(526,971)
Other Financing Sources (Uses):						
Transfers-In		0		0		61,818
Total Other Financing Sources (Uses)		0		0		61,818
Net Change in Fund Balance		137		0		(465,153)
Fund Balance Beginning of Year		22,566		19,569		982,352
Fund Balance End of Year	\$	22,703	\$	19,569	\$	517,199

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Allen County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Fund
December 31, 2022

		General Debt Service		Special Assessment Debt Service		tal Nonmajor Debt Service Funds
Assets & Deferred Outflows of Resources						
Assets:					_	
Equity in Pooled Cash and Cash Equivalents	\$	104,597	\$	15,489	\$	120,086
Receivables:		•		506 504		506 504
Special Assessments		0		586,794		586,794
Interfund		111,000		0		111,000
Accrued Interest		703		0		703
Due From Other Funds		86,160		0		86,160
Restricted assets:	Φ.	202.460	Φ.	(02.202	φ.	004.742
Total Assets & Deferred Outflows of Resources	\$	302,460	\$	602,283	\$	904,743
Liabilities & Deferred Inflows of Resources						
Liabilities:						
Total Liabilities	\$	0	\$	0	\$	0
Deferred Inflows of Resources						
Unavailable Revenue, Grants and Special Assessments		0		586,794		586,794
Total Deferred Inflows of Resources		0		586,794		586,794
Total Liabilities & Deferred Inflows of Resources		0		586,794		586,794
Fund Balances						
Assigned		302,460		15,489		317,949
Total Fund Balances		302,460		15,489		317,949
Total Liabilities, Deferred Inflows of Resources and Fund						
Balances	\$	302,460	\$	602,283	\$	904,743

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Nonmajor Debt Service Funds For the Year Ended December 31, 2022

	 General Debt Service	Special Assessment ebt Service	tal Nonmajor Debt Service Funds
Revenues:			
Fines and Forfeitures	\$ 1,274	\$ 0	\$ 1,274
Special Assessments	0	67,484	67,484
Investment Income	 5,750	 0	 5,750
Total Revenues	 7,024	 67,484	 74,508
Expenditures:			
Debt Service: Principal Retirement	637,500	0	637,500
Interest and Fiscal Charges	195,019	5,506	200,525
_	 	 	
Total Expenditures	 832,519	 5,506	 838,025
Excess of Revenues Over (Under) Expenditures	 (825,495)	 61,978	 (763,517)
Other Financing Sources (Uses):			
Transfers-In	832,513	0	832,513
Transfers-Out	 0	 (51,490)	 (51,490)
Total Other Financing Sources (Uses)	 832,513	 (51,490)	 781,023
Net Change in Fund Balance	7,018	10,488	17,506
Fund Balance Beginning of Year	 295,442	 5,001	 300,443
Fund Balance End of Year	\$ 302,460	\$ 15,489	\$ 317,949

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



	Final Budget	Actual	Variance with Final Budget
Revenues:			
Property Taxes	\$ 1,131,300	\$ 1,359,105	\$ 227,805
Municipal Income Tax	20,500,000	23,137,888	2,637,888
Intergovernmental	1,234,600	1,705,899	471,299
Charges for Services	10,434,000	10,649,447	215,447
Fees, Licenses and Permits	777,500	945,576	168,076
Fines and Forfeitures	1,020,000	1,077,036	57,036
Investment Income	250,000	848,882	598,882
Miscellaneous	151,000	207,380	56,380
Total Revenues	35,498,400	39,931,213	4,432,813
Expenditures: General Government:			
Council			
Personal Services	164,961	163,168	1,793
Fringes	50,193	48,352	1,841
Other Expenditures	15,129	14,902	227
Total Council	230,283	226,422	3,861
Public Works			
Personal Services	329,225	327,560	1,665
Fringes	130,245	129,982	263
Other	32,882	27,164	5,718
Total Public Works	492,352	484,706	7,646
Mayor's Office			
Personal Services	197,808	182,794	15,014
Fringes	73,732	62,173	11,559
Other Expenditures	125,500	101,809	23,691
Capital Outlay	2,033	2,033	0
Total Mayor's Office	399,073	348,809	50,264
Auditor's Office			
Personal Services	440,508	415,648	24,860
Fringes	167,925	160,120	7,805
Other Expenditures	28,636	24,306	4,330
Total Auditor's Office	637,069	600,074	36,995
			(continued)

	Final Budget	Actual	Variance with Final Budget
Finance			
Personal Services	220,148	217,331	2,817
Fringes	49,952	47,815	2,137
Other Expenditures	10,145	9,915	230
Total Finance	280,245	275,061	5,184
Law Director			
Personal Services	956,253	730,157	226,096
Fringes	396,277	323,474	72,803
Other Expenditures	193,654	173,181	20,473
Total Law Director	1,546,184	1,226,812	319,372
Court Judges			
Personal Services	1,445,600	1,304,031	141,569
Fringes	606,598	513,685	92,913
Other Expenditures	1,004,771	1,001,656	3,115
Total Court Judges	3,056,969	2,819,372	237,597
Human Resources			
Salaries	130,569	125,624	4,945
Fringes	56,054	49,235	6,819
Other Expenditures	21,835	16,792	5,043
Total Human Resources	208,458	191,651	16,807
Civil Service			
Personal Services	37,000	37,000	0
Fringes	14,272	14,272	0
Other Expenditures	55,991	55,887	104
Total Civil Service	107,263	107,159	104
Taxation			
Personal Services	383,191	363,321	19,870
Fringes	150,704	147,275	3,429
Other Expenditures	909,976	837,416	72,560
Total Taxation	1,443,871	1,348,012	95,859
			(continued)

	Final Budget	Actual	Variance with Final Budget
Clerk of Court	1 021 070	074 100	57.700
Personal Services	1,031,978	974,180	57,798
Fringes	539,600	499,127	40,473
Other Expenditures	118,935	94,483	24,452
Total Clerk of Court	1,690,513	1,567,790	122,723
Engineering	2/2 229	224.207	27.022
Personal Services	262,328	224,396	37,932
Fringes	94,070	75,164	18,906
Other Expenditures	2,484,377	2,411,370	73,007
Capital Outlay	17,534	17,532	120.047
Total Engineering	2,858,309	2,728,462	129,847
Hall of Justice			
Other Expenditures	359,718	329,622	30,096
Capital Outlay	38,767	10,301	28,466
Total Hall of Justice	398,485	339,923	58,562
Municipal Center			
Other Expenditures	187,698	161,448	26,250
Total Municipal Center	187,698	161,448	26,250
Workforce & Small Business Development			
Personal Services	41,131	38,969	2,162
Fringes	7,187	6,211	976
Other Expenditures	6,500	3,967	2,533
Total Workforce & Small Business Dev	54,818	49,147	5,671
Public Information			
Personal Services	10,000	8,482	1,518
Fringes	4,857	3,628	1,229
Other Expenditures	4,500	1,081	3,419
Total Public Information	19,357	13,191	6,166
Miscellaneous			
Auditor-Treasurer Fees	25,000	23,052	1,948
Treasurer-Pros Fees	11,000	9,557	1,443
Election Expense	25,000	13,975	11,025
County Health Board	326,462	326,462	0
Advertise Land	2,500	100	2,400
City Land Bank	18,100	1,389	16,711
Computer Maintenance/Support	208,396	208,376	20
Professional Services	1,272,049	1,268,858	3,191
Real Estate Taxes	95,000	71,579	23,421
Legal Advertising	35,400	32,361	3,039
General Refunds	10,000	8,800	1,200
			(continued)

	Final Budget	Actual	Variance with Final Budget
Miscellaneous (continued)		_	
General Insurance	125,000	122,739	2,261
Recodification	5,000	3,177	1,823
Contingency	453,739	453,192	547
Computer Software Maintenance	20,973	0	20,973
Bank Fees	25,000	21,424	3,576
VOIP Phone System	54,353	28,449	25,904
Audit Exam Fees	50,000	30,518	19,482
Interest Expense	10,000	0	10,000
Liability Reserve	28,900	3,519	25,381
Civic Center	100,000	100,000	0
Network Operation/Maintenance	25,000	15,968	9,032
General Collection Fees	2,850	758	2,092
Allen Economic Development Group	14,980	14,980	0
Tax Abatement Refunds	2,000	0	2,000
Downtown Lima, Inc.	63,750	55,000	8,750
Community Improvement Corp.	419,729	0	419,729
Capital Reserve	31,925	6,758	25,167
Total Miscellaneous	3,462,106	2,820,991	641,115
Total General Government	17,073,053	15,309,030	1,764,023
Security of Persons and Property			
Police Department			
Personal Services	6,971,713	6,819,198	152,515
Fringes	3,035,359	2,983,319	52,040
Other Expenditures	1,601,755	1,590,361	11,394
Capital Outlay	1,618,662	1,618,662	0
Total Police Department	13,227,489	13,011,540	215,949
Fire Department			
Personal Services	6,208,311	5,987,582	220,729
Fringes	2,952,257	2,871,091	81,166
Other Expenditures	869,919	839,291	30,628
Capital Outlay	1,428,344	1,428,344	0
Total Fire Department	11,458,831	11,126,308	332,523
Total Security of Persons and Property	24,686,320	24,137,848	548,472
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	Final Budget	Actual	Variance with Final Budget
Leisure Time Activities		_	
Recreation Department			
Personal Services	180,182	168,910	11,272
Fringes	57,136	50,605	6,531
Other Expenditures	69,763	55,518	14,245
Total Recreation Department	307,081	275,033	32,048
Parks Department			
Personal Services	575,556	507,865	67,691
Fringes	278,051	215,023	63,028
Other Expenditures	390,711	279,858	110,853
Capital Outlay	833,503	833,502	1
Total Parks Department	2,077,821	1,836,248	241,573
Schoonover Pool			
Other Expenditures	3,700	1,649	2,051
Total Schoonover Pool	3,700	1,649	2,051
Total Leisure Time Activities	2,388,602	2,112,930	275,672
Community Environment			
Community Development			
Personal Services	337,813	336,530	1,283
Fringes	131,620	130,008	1,612
Other Expenditures	202,180	157,037	45,143
Total Community Development Department	671,613	623,575	48,038
Building and Zoning			
Personal Services	513,294	470,763	42,531
Fringes	190,008	161,225	28,783
Other Expenditures	202,464	155,102	47,362
Total Building and Zoning Department	905,766	787,090	118,676
Miscellaneous			
Indigent Burials	35,000	28,000	7,000
Total Miscellaneous	35,000	28,000	7,000
Total Community Environment	1,612,379	1,438,665	173,714
•			(continued)

	Final Budget	Actual	Variance with Final Budget
Transportation			
Streets Department			
Personal Services	415,759	367,412	48,347
Fringes	197,851	177,930	19,921
Other Expenditures	492,639	426,395	66,244
Capital Outlay	254,131	254,131	0
Total Streets Department	1,360,380	1,225,868	134,512
Miscellaneous			
Streetscape Maintenance	10,000	9,200	800
Street Lighting	355,000	347,077	7,923
Total Miscellaneous	365,000	356,277	8,723
Total Transportation	1,725,380	1,582,145	143,235
Total Expenditures	47,485,734	44,580,618	2,905,116
Excess of Revenues Over (Under) Expenditures	(11,987,334)	(4,649,405)	7,337,929
Other Financing Sources (Uses):			
Proceeds from the Disposition of Capital Assets	10,000	31,151	21,151
Transfers-Out	(908,841)	(908,841)	0
Advances In	0	320,683	320,683
Advances Out	(751,100)	(531,423)	219,677
Total Other Financing Sources (Uses)	(1,649,941)	(1,088,430)	561,511
Net Change in Fund Balance	(13,637,275)	(5,737,835)	7,899,440
Fund Balance Beginning of Year	9,935,011	9,935,011	0
Prior Year Encumbrances Appropriated	4,222,394	4,222,394	0
Fund Balance End of Year	\$ 520,130	\$ 8,419,570	\$ 7,899,440

	Final Bu			Actual	Variance with Final Budget		
Revenues:							
Miscellaneous	\$	6,000	\$	23,050	\$	17,050	
Total Revenues		6,000		23,050		17,050	
Expenditures: Current: General Government							
Other		178,000		177,495		505	
Other		170,000		177,475		303	
Total Expenditures		178,000		177,495		505	
Excess of Revenues Over (Under) Expenditures		(172,000)		(154,445)		17,555	
Other Financing Sources (Uses):							
Transfers-In		0		66,000		66,000	
Total Other Financing Sources (Uses)		0		66,000		66,000	
Net Change in Fund Balance		(172,000)		(88,445)		83,555	
Fund Balance Beginning of Year		529,373		529,373		0	
Prior Year Encumbrances Appropriated		0		0		0	
Fund Balance End of Year	\$	357,373	\$	440,928	\$	83,555	

	Fi	nal Budget	Actual	Variance with Final Budget		
Revenues:						
Fines and Forfeitures	\$	0	\$ 10,891	\$	10,891	
Total Revenues	-	0	 10,891		10,891	
Expenditures: Current: General Government Other		20,000	 6,808		13,192	
Total Expenditures		20,000	 6,808	_	13,192	
Net Change in Fund Balance		(20,000)	4,083		24,083	
Fund Balance Beginning of Year		41,433	41,433		0	
Prior Year Encumbrances Appropriated		0	 0		0	
Fund Balance End of Year	\$	21,433	\$ 45,516	\$	24,083	

	Fir	nal Budget	Actual		Variance with Final Budget	
Revenues:				<u> </u>	_	
Contributions and Donations	\$	0	\$ 960	\$	960	
Total Revenues		0	 960		960	
Expenditures: Current:						
Capital Outlay		500	484		16	
Total Expenditures		500	 484		16	
Net Change in Fund Balance		(500)	476		976	
Fund Balance Beginning of Year		5,064	5,064		0	
Prior Year Encumbrances Appropriated		0	 0		0	
Fund Balance End of Year	\$	4,564	\$ 5,540	\$	976	

	Final Budget		Actual		Variance wi Final Budg	
Revenues: Miscellaneous	\$	180,000	\$	150,895	\$	(29,105)
Total Revenues		180,000		150,895		(29,105)
Expenditures: Current: General Government Other		186,800		62,316		124,484
Total Expenditures		186,800		62,316		124,484
Net Change in Fund Balance		(6,800)		88,579		95,379
Fund Balance Beginning of Year		147,074		147,074		0
Prior Year Encumbrances Appropriated		6,800		6,800		0
Fund Balance End of Year	\$	147,074	\$	242,453	\$	95,379

	Final Budget		al Budget Actual		Variance with Final Budget		
Revenues:	\$	100,000	¢	11(252	\$	16.252	
Miscellaneous Total Revenues	<u> </u>	100,000	\$	116,353 116,353	<u> </u>	16,353 16,353	
Total Revenues	-	100,000	-	110,555		10,555	
Expenditures: Current: General Government							
Other	-	100,000		58,242		41,758	
Total Expenditures		100,000		58,242		41,758	
Net Change in Fund Balance		0		58,111		58,111	
Fund Balance Beginning of Year		339,404		339,404		0	
Prior Year Encumbrances Appropriated		0		0		0	
Fund Balance End of Year	\$	339,404	\$	397,515	\$	58,111	

Final Budget		Actual	Variance with Final Budget		
Revenues:			 		
Fines and Forfeitures	\$	50,000	\$ 52,719	\$	2,719
Total Revenues		50,000	 52,719		2,719
Expenditures:					
Current:					
Security of Persons and Property					
Other		155,100	 90,297		64,803
Total Expenditures		155,100	 90,297		64,803
Net Change in Fund Balance		(105,100)	(37,578)		67,522
Fund Balance Beginning of Year		332,602	332,602		0
Prior Year Encumbrances Appropriated		0	 0		0
Fund Balance End of Year	\$	227,502	\$ 295,024	\$	67,522

	Final Budget Actual				Variance with I Final Budget		
Revenues:							
Intergovernmental	\$	0	\$	155	\$	155	
Fines and Forfeitures		100,000		59,207		(40,793)	
Miscellaneous		0		21		21	
Total Revenues		100,000		59,383		(40,617)	
Expenditures:							
Current:							
Security of Persons and Property							
Personal Services		79,814		79,420		394	
Fringes		27,585		27,489		96	
Other		100		65		35	
Total Expenditures		107,499		106,974	_	525	
Net Change in Fund Balance		(7,499)		(47,591)		(40,092)	
Fund Balance Beginning of Year		50,615		50,615		0	
Prior Year Encumbrances Appropriated		0_		0_	_	0	
Fund Balance End of Year	\$	43,116	\$	3,024	\$	(40,092)	

	Final Budget			Actual	Variance with Final Budget	
Revenues:						
Fines and Forfeitures	\$	20,000	\$	2,919	\$ (17,081)	
Total Revenues		20,000		2,919	 (17,081)	
Net Change in Fund Balance		20,000		2,919	(17,081)	
Fund Balance Beginning of Year		22,605		22,605	0	
Prior Year Encumbrances Appropriated		0		0	 0	
Fund Balance End of Year	\$	42,605	\$	25,524	\$ (17,081)	

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, 2022

	Final Budget			Actual	Variance with Final Budget	
Revenues:						
Charges for Services	\$	34,000	\$	10,725	\$	(23,275)
Fines and Forfeitures		25,000		297		(24,703)
Miscellaneous		0		2		2
Total Revenues		59,000		11,024		(47,976)
Expenditures:						
Current:						
Transportation						
Personal Services		3,700		0		3,700
Fringes		670		0		670
Other		30,825		30,689		136
Total Expenditures		35,195		30,689		4,506
Net Change in Fund Balance		23,805		(19,665)		(43,470)
Fund Balance Beginning of Year		341,001		341,001		0
Prior Year Encumbrances Appropriated		20,325		20,325	-	0
Fund Balance End of Year	\$	385,131	\$	341,661	\$	(43,470)

	Fir	nal Budget	Actual	Variance with Final Budget	
Revenues:					
Intergovernmental	\$	31,351	\$ 13,638	\$	(17,713)
Total Revenues		31,351	 13,638		(17,713)
Expenditures:					
Security of Persons and Property		21.251	21 251		0
Other		31,351	 31,351		0
Total Expenditures		31,351	 31,351		0
Net Change in Fund Balance		0	(17,713)		(17,713)
Fund Balance Beginning of Year		(17,713)	(17,713)		0
Prior Year Encumbrances Appropriated		17,713	 17,713		0
Fund Balance End of Year	\$	0	\$ (17,713)	\$	(17,713)

	Fir	nal Budget	Actual	Variance with Final Budget	
Revenues:			 		
Miscellaneous	\$	7,500	\$ 5,509	\$	(1,991)
Total Revenues		7,500	 5,509		(1,991)
Expenditures:					
Current:					
General Government					
Other		7,890	5,390		2,500
Total Expenditures		7,890	 5,390		2,500
Net Change in Fund Balance		(390)	119		509
Fund Balance Beginning of Year		2,250	2,250		0
Prior Year Encumbrances Appropriated		0	 0		0
Fund Balance End of Year	\$	1,860	\$ 2,369	\$	509

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual SFY2022 Specialized Docket Payroll Subsidy For the Year Ended December 31, 2022

	Fi	nal Budget	 Actual	Variance with Final Budget	
Expenditures: Current: General Government Personal Services	\$	35,000	\$ 35,000	\$	0
Total Expenditures		35,000	 35,000		0
Net Change in Fund Balance		(35,000)	(35,000)		0
Fund Balance Beginning of Year		35,000	35,000		0
Prior Year Encumbrances Appropriated		0	 0		0
Fund Balance End of Year	\$	0	\$ 0	\$	0

	Final Budget		Actual		Variance with Final Budget	
Revenues:	,					
Intergovernmental	\$	40,000	\$	37,116	\$	(2,884)
Total Revenues		40,000		37,116		(2,884)
Expenditures:						
Current:						
General Government						
Other		50,731		50,730		1
Total Expenditures		50,731		50,730		1
Net Change in Fund Balance		(10,731)		(13,614)		(2,883)
Fund Balance Beginning of Year		7,544		7,544		0
Prior Year Encumbrances Appropriated		6,070		6,070		0
Fund Balance End of Year	\$	2,883	\$	0	\$	(2,883)

	Final Budget		Actual	Variance with Final Budget		
Revenues:		<u> </u>	·		3	
Intergovernmental	\$	90,000	\$ 49,255	\$	(40,745)	
Total Revenues		90,000	 49,255		(40,745)	
Expenditures:						
Current:						
General Government						
Personal Services		76,500	38,244		38,256	
Fringes		13,500	11,011		2,489	
Total Expenditures		90,000	49,255		40,745	
Net Change in Fund Balance		0	0		0	
Fund Balance Beginning of Year		0	0		0	
Prior Year Encumbrances Appropriated		0	 0		0	
Fund Balance End of Year	\$	0	\$ 0	\$	0	

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Pretrial Services Program 22-23 For the Year Ended December 31, 2022

	Final Budget			Actual	Variance with Final Budget	
Revenues:						
Intergovernmental	\$	69,020	\$	52,173	\$	(16,847)
Total Revenues		69,020		52,173		(16,847)
Expenditures:						
Current:						
General Government						
Personal Services		48,220		48,041		179
Fringes		20,700		20,642		58
Other		100		75		25
Total Expenditures		69,020		68,758		262
Excess of Revenues Over (Under) Expenditures		0_		(16,585)		(16,585)
Other Financing Sources (Uses):						
Advances In		0		16,585		16,585
Total Other Financing Sources (Uses)		0		16,585		16,585
Net Change in Fund Balance		0		0		0
Fund Balance Beginning of Year		0		0		0
Prior Year Encumbrances Appropriated		0		0		0
Fund Balance End of Year	\$	0	\$	0	\$	0

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual ATP Drug Court 2022-2023 For the Year Ended December 31, 2022

	Fi	nal Budget	Actual	Variance with Final Budget		
Revenues:			 _			
Intergovernmental	\$	50,000	\$ 21,547	\$	(28,453)	
Total Revenues		50,000	 21,547		(28,453)	
Expenditures:						
Current:						
General Government						
Other		50,000	 5,184		44,816	
Total Expenditures		50,000	 5,184		44,816	
Net Change in Fund Balance		0	16,363		16,363	
Fund Balance Beginning of Year		0	0		0	
Prior Year Encumbrances Appropriated		0	 0		0	
Fund Balance End of Year	\$	0	\$ 16,363	\$	16,363	

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual SFY2023 Specialized Docket Payroll Subsidy For the Year Ended December 31, 2022

	Final	Budget	Actual	riance with nal Budget
Revenues: Intergovernmental Total Revenues	\$	0	\$ 35,000 35,000	\$ 35,000 35,000
Net Change in Fund Balance		0	35,000	35,000
Fund Balance Beginning of Year		0	0	0
Prior Year Encumbrances Appropriated		0	 0	 0
Fund Balance End of Year	\$	0	\$ 35,000	\$ 35,000

	Fir	ıal Budget	Act	tual	Variance with Final Budget	
Revenues:						
Intergovernmental	\$	11,750	\$	0	\$	(11,750)
Total Revenues		11,750	-	0		(11,750)
Expenditures:						
Security of Persons and Property						
Other	<u></u>	11,750		0		11,750
Total Expenditures		11,750		0		11,750
Net Change in Fund Balance		0		0		0
Fund Balance Beginning of Year		0		0		0
Prior Year Encumbrances Appropriated		0		0		0
Fund Balance End of Year	\$	0	\$	0	\$	0

	Fi	nal Budget	Actual		ariance with inal Budget
Revenues:					
Charges for Services	\$	27,000	\$ 26,361	\$	(639)
Contributions and Donations		1,000	100		(900)
Miscellaneous		400	 163	-	(237)
Total Revenues		28,400	 26,624		(1,776)
Expenditures:					
Current:					
Leisure Time Activities					
Personal Services		12,000	0		12,000
Fringes		2,384	0		2,384
Other		33,150	 15,878	-	17,272
Total Expenditures		47,534	 15,878		31,656
Net Change in Fund Balance		(19,134)	10,746		29,880
Fund Balance Beginning of Year		91,568	91,568		0
Prior Year Encumbrances Appropriated		0_	 0		0
Fund Balance End of Year	\$	72,434	\$ 102,314	\$	29,880

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Youth Commission Activity Fund For the Year Ended December 31, 2022

	Fina	al Budget	Actual		riance with nal Budget
Revenues:				-	
Intergovernmental	\$	0	\$ 81	\$	81
Contributions and Donations		0	1,963		1,963
Miscellaneous		0	 14		14
Total Revenues		0	 2,058		2,058
Expenditures:					
Current:					
Leisure Time Activities					
Personal Services		31,000	4,830		26,170
Fringes		5,485	1,473		4,012
Other		1,448	 1,433		15
Total Expenditures		37,933	 7,736		30,197
Net Change in Fund Balance		(37,933)	(5,678)		32,255
Fund Balance Beginning of Year		43,472	43,472		0
Prior Year Encumbrances Appropriated		450	 450		0
Fund Balance End of Year	\$	5,989	\$ 38,244	\$	32,255

	Fi	nal Budget		Actual	Variance with Final Budget
Revenues:			_		
Charges for Services	\$	448,242	\$	450,072	\$ 1,830
Investment Income		0		738	 738
Total Revenues		448,242		450,810	 2,568
Expenditures:					
Current:					
Community Environment					
Other		440,767		400,783	39,984
Total Expenditures		440,767		400,783	 39,984
Net Change in Fund Balance		7,475		50,027	42,552
Fund Balance Beginning of Year		(897)		(897)	0
Prior Year Encumbrances Appropriated		1,876		1,876	 0
Fund Balance End of Year	\$	8,454	\$	51,006	\$ 42,552

	F	inal Budget		Actual	riance with nal Budget
Revenues:			-		 3
Intergovernmental	\$	118,000	\$	136,784	\$ 18,784
Investment Income		1,400		4,078	 2,678
Total Revenues		119,400		140,862	 21,462
Expenditures:					
Current:					
Transportation					
Other		113,200		103,122	10,078
Total Expenditures		113,200		103,122	 10,078
Net Change in Fund Balance		6,200		37,740	31,540
Fund Balance Beginning of Year		395,385		395,385	0
Prior Year Encumbrances Appropriated		0		0	 0
Fund Balance End of Year	\$	401,585	\$	433,125	\$ 31,540

	F	inal Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	\$	2,045,000	\$ 1,998,584	\$ (46,416)
Charges for Services		163,000	146,774	(16,226)
Investment Income		0	14,197	14,197
Miscellaneous		18,000	 10,326	 (7,674)
Total Revenues		2,226,000	 2,169,881	 (56,119)
Expenditures:				
Current:				
Transportation				
Personal Services		972,357	905,196	67,161
Fringes		475,054	431,183	43,871
Other		901,327	784,906	116,421
Capital Outlay		492,460	492,434	26
Principal Retirement		0	2,726	(2,726)
Interest and Fiscal Charges		0	 100	 (100)
Total Expenditures		2,841,198	 2,616,545	 224,653
Excess of Revenues Over (Under) Expenditures		(615,198)	 (446,664)	 168,534
Other Financing Sources (Uses):				
Proceeds from the Disposition of Capital Assets		0	 3,032	3,032
Total Other Financing Sources (Uses)		0	 3,032	3,032
Net Change in Fund Balance		(615,198)	(443,632)	171,566
Fund Balance Beginning of Year		691,329	691,329	0
Prior Year Encumbrances Appropriated		715,184	 715,184	 0
Fund Balance End of Year	\$	791,315	\$ 962,881	\$ 171,566

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, 2022

_	Fin	nal Budget	A	ctual	Variance with Final Budget	
Revenues: Intergovernmental	\$	11,000	\$	1,160	\$	(9,840)
Miscellaneous		11.000		10,000		10,000
Total Revenues		11,000		11,160		160
Expenditures: Current: Community Environment						
Other		15,197		15,190		7
Total Expenditures		15,197		15,190		7
Net Change in Fund Balance		(4,197)		(4,030)		167
Fund Balance Beginning of Year		31,186		31,186		0
Prior Year Encumbrances Appropriated		0		0		0
Fund Balance End of Year	\$	26,989	\$	27,156	\$	167

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual DOJ-Coronavirus Emergency Supplemental Funding For the Year Ended December 31, 2022

	Fir	nal Budget	Actual	Variance with Final Budget
Revenues:	-			
Intergovernmental	\$	10,327	\$ 10,343	\$ 16
Total Revenues		10,327	 10,343	 16
Expenditures: Security of Persons and Property				
Other		10,327	0	10,327
Total Expenditures		10,327	 0	10,327
Excess of Revenues Over (Under) Expenditures		0	 10,343	 10,343
Other Financing Sources (Uses):				
Advances Out		0	(10,327)	 (10,327)
Total Other Financing Sources (Uses)		0	 (10,327)	 (10,327)
Net Change in Fund Balance		0	16	16
Fund Balance Beginning of Year		0	0	0
Prior Year Encumbrances Appropriated		0	 0	 0
Fund Balance End of Year	\$	0	\$ 16	\$ 16

	Fi	nal Budget	Actual	riance with nal Budget
Revenues:				
Fines and Forfeitures	\$	10,000	\$ 11,345	\$ 1,345
Total Revenues		10,000	 11,345	 1,345
Expenditures:				
Current:				
Security of Persons and Property				
Other		20,000	 13,167	6,833
Total Expenditures		20,000	 13,167	 6,833
Net Change in Fund Balance		(10,000)	(1,822)	8,178
Fund Balance Beginning of Year		29,516	29,516	0
Prior Year Encumbrances Appropriated		0	 0	 0
Fund Balance End of Year	\$	19,516	\$ 27,694	\$ 8,178

	Fir	nal Budget		Actual	Variance with Final Budget	
Revenues:			-		-	
Intergovernmental	\$	75,425	\$	0	\$	(75,425)
Total Revenues		75,425	-	0		(75,425)
Expenditures:						
Current:						
Security of Persons and Property Other		75,425		55,265		20,160
Total Expenditures		75,425		55,265		20,160
Excess of Revenues Over (Under) Expenditures		0		(55,265)		(55,265)
Other Financing Sources (Uses):						
Advances In		0		55,270		55,270
Total Other Financing Sources (Uses)		0	-	55,270		55,270
Net Change in Fund Balance		0		5		5
Fund Balance Beginning of Year		0		0		0
Prior Year Encumbrances Appropriated		0		0		0
Fund Balance End of Year	\$	0	\$	5	\$	5

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual 2021-22 Ohio Law Enforcement Body Armor Program For the Year Ended December 31, 2022

	Fir	Final Budget Actual			Variance with Final Budget	
Revenues:						
Intergovernmental	\$	31,185	\$	31,185	\$	0
Total Revenues		31,185		31,185		0
Expenditures:						
Capital Outlay		31,185		31,185		0
Total Expenditures		31,185		31,185		0
Net Change in Fund Balance		0		0		0
Fund Balance Beginning of Year		0		0		0
Prior Year Encumbrances Appropriated		0		0		0
Fund Balance End of Year	\$	0	\$	0	\$	0

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, 2022

	Fi	nal Budget	Actual	ariance with inal Budget
Revenues:				
Intergovernmental	\$	19,257	\$ 6,945	\$ (12,312)
Miscellaneous		0	 48	 48
Total Revenues		19,257	 6,993	 (12,264)
Expenditures:				
Current:				
Security of Persons and Property				
Other		52,925	11,575	 41,350
Total Expenditures		52,925	 11,575	 41,350
Net Change in Fund Balance		(33,668)	(4,582)	29,086
Fund Balance Beginning of Year		119,482	119,482	0
Prior Year Encumbrances Appropriated		2,925	 2,925	 0
Fund Balance End of Year	\$	88,739	\$ 117,825	\$ 29,086

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, 2022

	Fin	al Budget	Actual	riance with inal Budget
Revenues:			 	
Intergovernmental	\$	0	\$ 19,257	\$ 19,257
Contributions and Donations		0	100	100
Miscellaneous		0	200	 200
Total Revenues		0	 19,557	19,557
Expenditures:				
Current:				
Security of Persons and Property				
Personal Services		7,400	0	7,400
Total Expenditures		7,400	 0	 7,400
Net Change in Fund Balance		(7,400)	19,557	26,957
Fund Balance Beginning of Year		15,045	15,045	0
Prior Year Encumbrances Appropriated		0	 0	 0
Fund Balance End of Year	\$	7,645	\$ 34,602	\$ 26,957

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, 2022

	F	Final Budget Actual			Variance with Final Budget	
Revenues:						
Intergovernmental	\$	950,000	\$	121,021	\$	(828,979)
Charges for Services		0		3,118		3,118
Investment Income		0		199		199
Miscellaneous		0		8,014		8,014
Total Revenues		950,000		132,352		(817,648)
Expenditures: Current:						
Community Environment						
Other		1,163,559		868,296		295,263
Total Expenditures		1,163,559		868,296		295,263
Net Change in Fund Balance		(213,559)		(735,944)		(522,385)
Fund Balance Beginning of Year		(271,122)		(271,122)		0
Prior Year Encumbrances Appropriated		484,683		484,683		0
Fund Balance End of Year	\$	2	\$	(522,383)	\$	(522,385)

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual CDBG-CV Grant Fund For the Year Ended December 31, 2022

	Fi	inal Budget Actual			Variance with Final Budget	
Revenues:				_		_
Intergovernmental	\$	817,207	\$	26,373	\$	(790,834)
Total Revenues		817,207		26,373		(790,834)
Expenditures:						
Current:						
Community Environment						
Other		817,207		672,207		145,000
Total Expenditures		817,207		672,207	-	145,000
Net Change in Fund Balance		0		(645,834)		(645,834)
Fund Balance Beginning of Year		0		0		0
Prior Year Encumbrances Appropriated		0		0		0
Fund Balance End of Year	\$	0	\$	(645,834)	\$	(645,834)

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, 2022

	Final Budget		 Actual		Variance with Final Budget
Revenues:					
Intergovernmental	\$	0	\$ 178	\$	178
Charges for Services		50,000	 29,489		(20,511)
Total Revenues		50,000	 29,667		(20,333)
Expenditures:					
Current:					
Community Environment					
Personal Services		32,966	32,799		167
Fringes		13,761	13,662		99
Other		39,600	39,600		0
Total Expenditures		86,327	 86,061		266
Excess of Revenues Over (Under) Expenditures		(36,327)	 (56,394)		(20,067)
Other Financing Sources (Uses):					
Advances In		0	3,370		3,370
Total Other Financing Sources (Uses)		0	3,370		3,370
Net Change in Fund Balance		(36,327)	(53,024)		(16,697)
Fund Balance Beginning of Year		36,836	36,836		0
Prior Year Encumbrances Appropriated		0	 0		0
Fund Balance End of Year	\$	509	\$ (16,188)	\$	(16,697)

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, 2022

	I	Final Budget	Actual		Variance with Final Budget
Revenues:					
Intergovernmental	\$	1,861,470	\$ 1,021,331	\$	(840,139)
Charges for Services		10,000	1,566		(8,434)
Miscellaneous		2,500	 377		(2,123)
Total Revenues		1,873,970	 1,023,274		(850,696)
Expenditures:					
Current:					
Community Environment					
Personal Services		401,971	366,777		35,194
Fringes		168,419	147,368		21,051
Other		1,304,908	 640,852		664,056
Total Expenditures		1,875,298	 1,154,997		720,301
Excess of Revenues Over (Under) Expenditures		(1,328)	 (131,723)		(130,395)
Other Financing Sources (Uses):					
Advances In		0	 70		70
Total Other Financing Sources (Uses)		0	 70	_	70
Net Change in Fund Balance		(1,328)	(131,653)		(130,325)
Fund Balance Beginning of Year		(148,615)	(148,615)		0
Prior Year Encumbrances Appropriated		149,941	 149,941		0
Fund Balance End of Year	\$	(2)	\$ (130,327)	\$	(130,325)

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual HUD Lead Abatement Grant Fund For the Year Ended December 31, 2022

	Final Budget			Actual		Variance with Final Budget	
Revenues:	<u></u>	_				_	
Intergovernmental	\$	1,882,084	\$	6,136	\$	(1,875,948)	
Total Revenues		1,882,084		6,136		(1,875,948)	
Expenditures:							
Current:							
Community Environment							
Other		1,882,084		1,882,084		0	
Total Expenditures		1,882,084		1,882,084		0	
Net Change in Fund Balance		0		(1,875,948)		(1,875,948)	
Fund Balance Beginning of Year		(1,880,186)		(1,880,186)		0	
Prior Year Encumbrances Appropriated		1,882,084		1,882,084		0	
Fund Balance End of Year	\$	1,898	\$	(1,874,050)	\$	(1,875,948)	

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Land Utilization Fund For the Year Ended December 31, 2022

	Final Budget		Actual	Variance with Final Budget		
Revenues:						
Charges for Services	\$	6,000	\$ 81	\$	(5,919)	
Total Revenues		6,000	 81		(5,919)	
Expenditures:						
Current:						
Community Environment						
Other		5,750	4,200		1,550	
Total Expenditures		5,750	 4,200		1,550	
Net Change in Fund Balance		250	(4,119)		(4,369)	
Fund Balance Beginning of Year		16,472	16,472		0	
Prior Year Encumbrances Appropriated		0	 0		0	
Fund Balance End of Year	\$	16,722	\$ 12,353	\$	(4,369)	

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, 2022

	Final Budget			Actual		Variance with Final Budget	
Revenues:					'		
Other Local Taxes	\$	280,000	\$	319,170	\$	39,170	
Total Revenues		280,000		319,170		39,170	
Expenditures:							
Current:							
General Government							
Other		178,600		178,530		70	
Total Expenditures		178,600		178,530		70	
Net Change in Fund Balance		101,400		140,640		39,240	
Fund Balance Beginning of Year		309,232		309,232		0	
Prior Year Encumbrances Appropriated		0		0		0	
Fund Balance End of Year	\$	410,632	\$	449,872	\$	39,240	

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual ONE Ohio Opioid Settlement For the Year Ended December 31, 2022

	Final	Budget	Actual	riance with nal Budget
Revenues: Intergovernmental Total Revenues	\$	0	\$ 14,929 14,929	\$ 14,929 14,929
Net Change in Fund Balance		0	14,929	14,929
Fund Balance Beginning of Year		0	0	0
Prior Year Encumbrances Appropriated		0	 0	 0
Fund Balance End of Year	\$	0	\$ 14,929	\$ 14,929

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual 2021-2022 Step Outside Grant Fund For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental	\$ 500	\$ 0	\$ (500)	
Total Revenues	500	0	(500)	
Expenditures:				
Current:				
Leisure Time Activities				
Other	500	500	0	
Total Expenditures	500	500	0	
Net Change in Fund Balance	0	(500)	(500)	
Fund Balance Beginning of Year	500	500	0	
Prior Year Encumbrances Appropriated	0	0	0	
Fund Balance End of Year	\$ 500	\$ 0	\$ (500)	

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual 2022-23 Aquatic Education Grant, AQ23-02105 For the Year Ended December 31, 2022

	Final Budget		Actual		Variance with Final Budget	
Revenues:						
Intergovernmental	\$	8,673	\$	0	\$	(8,673)
Total Revenues		8,673		0		(8,673)
Expenditures:						
Current:						
Leisure Time Activities						
Other		8,673		0		8,673
Total Expenditures		8,673		0		8,673
Net Change in Fund Balance		0		0		0
Fund Balance Beginning of Year		0		0		0
Prior Year Encumbrances Appropriated		0		0		0
Fund Balance End of Year	\$	0	\$	0	\$	0

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, 2022

	j	Final Budget	Actual	Variance with Final Budget	
Revenues:					
Intergovernmental	\$	0	\$ 1,369	\$	1,369
Fines and Forfeitures		175,000	621,536		446,536
Miscellaneous		0	23		23
Total Revenues		175,000	 622,928		447,928
Expenditures:					
Current:					
General Government					
Personal Services		101,611	87,103		14,508
Fringes		38,965	35,054		3,911
Other		105,787	 102,571		3,216
Total Expenditures		246,363	 224,728		21,635
Net Change in Fund Balance		(71,363)	398,200		469,563
Fund Balance Beginning of Year		2,628,371	2,628,371		0
Prior Year Encumbrances Appropriated		5,787	 5,787		0
Fund Balance End of Year	\$	2,562,795	\$ 3,032,358	\$	469,563

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, 2022

	Fi	nal Budget	idget A		riance with inal Budget
Expenditures: Current: Security of Persons and Property Other	\$	30,000	\$	0	\$ 30,000
Total Expenditures		30,000		0	30,000
Net Change in Fund Balance		(30,000)		0	30,000
Fund Balance Beginning of Year		53,055		53,055	0
Prior Year Encumbrances Appropriated		0		0	 0
Fund Balance End of Year	\$	23,055	\$	53,055	\$ 30,000

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual CPT Pilot Program For the Year Ended December 31, 2022

	Fi	nal Budget	Actual		Variance with Final Budget	
Revenues:						
Intergovernmental	\$	27,091	\$ 27,091	\$	0	
Total Revenues		27,091	 27,091		0	
Expenditures:						
Current:						
Security of Persons and Property						
Other		27,091	0		27,091	
Total Expenditures		27,091	0		27,091	
Net Change in Fund Balance		0	27,091		27,091	
Fund Balance Beginning of Year		0	0		0	
Prior Year Encumbrances Appropriated		0	 0		0	
Fund Balance End of Year	\$	0	\$ 27,091	\$	27,091	

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual JAG 15PBJA-21-GG-01737-JAGX For the Year Ended December 31, 2022

	Final Budget		Actual		Variance with Final Budget	
Revenues:						
Intergovernmental	\$	26,311	\$	12,980	\$	(13,331)
Total Revenues		26,311		12,980		(13,331)
Expenditures:						
Current:						
Security of Persons and Property						
Other		1,491		0		1,491
Capital Outlay		24,820		12,980		11,840
Total Expenditures		26,311		12,980		13,331
Net Change in Fund Balance		0		0		0
Fund Balance Beginning of Year		0		0		0
Prior Year Encumbrances Appropriated		0		0		0
Fund Balance End of Year	\$	0	\$	0	\$	0

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Indigent Interlock/Alcohol Monitoring Fund For the Year Ended December 31, 2022

	Final Budget		Actual		Variance with Final Budget	
Revenues:						_
Fines and Forfeitures	\$	100,000	\$	39,762	\$	(60,238)
Total Revenues		100,000		39,762		(60,238)
Expenditures:						
Current:						
Security of Persons and Property						
Other		60,000		12,429		47,571
Total Expenditures		60,000		12,429	_	47,571
Net Change in Fund Balance		40,000		27,333		(12,667)
Fund Balance Beginning of Year		119,457		119,457		0
Prior Year Encumbrances Appropriated	_	0		0		0
Fund Balance End of Year	\$	159,457	\$	146,790	\$	(12,667)

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Lima Municipal Treatment Court, 2020-DC-BX-0075 Fund For the Year Ended December 31, 2022

	Final Budget			Actual	Variance with Final Budget		
Revenues:							
Intergovernmental	\$	369,939	\$	130,596	\$	(239,343)	
Miscellaneous		0		42		42	
Total Revenues		369,939		130,638		(239,301)	
Expenditures:							
Current:							
General Government							
Personal Services		94,998		65,388		29,610	
Fringes		30,324		22,900		7,424	
Other		160,000		52,876		107,124	
Total Expenditures		285,322		141,164	_	144,158	
Excess of Revenues Over (Under) Expenditures		84,617		(10,526)		(95,143)	
Other Financing Sources (Uses):							
Advances In		0		34,640		34,640	
Advances Out		0		(24,111)		(24,111)	
Total Other Financing Sources (Uses)		0		10,529		10,529	
Net Change in Fund Balance		84,617		3		(84,614)	
Fund Balance Beginning of Year		0		0		0	
Prior Year Encumbrances Appropriated		0		0		0	
Fund Balance End of Year	\$	84,617	\$	3	\$	(84,614)	

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, 2022

	Fin	al Budget	Actual	Variance with Final Budget	
Revenues: Investment Income	\$	0	\$ 58	\$	58
Total Revenues		0	 58	-	58
Net Change in Fund Balance		0	58		58
Fund Balance Beginning of Year		5,829	5,829		0
Prior Year Encumbrances Appropriated		0	 0	-	0
Fund Balance End of Year	\$	5,829	\$ 5,887	\$	58

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, 2022

	F	inal Budget	Actual	Variance with Final Budget	
Revenues:		<u> </u>	 		
Contributions and Donations	\$	486,610	\$ 277,078	\$	(209,532)
Miscellaneous		0	8		8
Total Revenues		486,610	 277,086		(209,524)
Expenditures:					
Current:					
Security of Persons and Property					
Other		3,409	3,209		200
Leisure Time Activities					
Other		73,451	73,651		(200)
Capital Outlay		1,015,998	 1,015,998		0
Total Expenditures		1,092,858	 1,092,858		0
Net Change in Fund Balance		(606,248)	(815,772)		(209,524)
Fund Balance Beginning of Year		469,318	469,318		0
Prior Year Encumbrances Appropriated		213,807	 213,807		0
Fund Balance End of Year	\$	76,877	\$ (132,647)	\$	(209,524)

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, 2022

	Final Budget		Actual		Variance with Final Budget	
Revenues:						
Intergovernmental	\$	0	\$	18	\$	18
Fines and Forfeitures		70,000		39,134		(30,866)
Miscellaneous		0		29		29
Total Revenues		70,000		39,181		(30,819)
Expenditures:						
Capital Outlay		72,855		72,855		0
Total Expenditures		72,855		72,855		0
Net Change in Fund Balance		(2,855)		(33,674)		(30,819)
Fund Balance Beginning of Year		19,784		19,784		0
Prior Year Encumbrances Appropriated		31,016		31,016		0
Fund Balance End of Year	\$	47,945	\$	17,126	\$	(30,819)

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

	F	inal Budget	Actual		Variance with Final Budget	
Revenues:						
Intergovernmental	\$	0	\$	441	\$	441
Fines and Forfeitures		126,000		129,554		3,554
Miscellaneous		0		1,782		1,782
Total Revenues		126,000		131,777		5,777
Expenditures:						
Capital Outlay		260,837		131,015		129,822
Total Expenditures		260,837		131,015		129,822
Net Change in Fund Balance		(134,837)		762		135,599
Fund Balance Beginning of Year		205,725		205,725		0
Prior Year Encumbrances Appropriated		35,647		35,647		0
Fund Balance End of Year	\$	106,535	\$	242,134	\$	135,599

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Special Assessments Fund For the Year Ended December 31, 2022

		inal Budget	 Actual		Variance with Final Budget	
Expenditures:						
Capital Outlay	\$	150,000	\$ 109,087	\$	40,913	
Debt Service:						
Interest and Fiscal Charges		0	 1,500		(1,500)	
Total Expenditures		150,000	 110,587		39,413	
Excess of Revenues Over (Under) Expenditures		(150,000)	 (110,587)		39,413	
Other Financing Sources (Uses):						
General Obligation Bonds and Notes Issued		150,000	111,000		(39,000)	
Total Other Financing Sources (Uses)		150,000	111,000		(39,000)	
Net Change in Fund Balance		0	413		413	
Fund Balance Beginning of Year		357,989	357,989		0	
Prior Year Encumbrances Appropriated		0	 0		0	
Fund Balance End of Year	\$	357,989	\$ 358,402	\$	413	

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual ALL-Lima Hospital / Education Corridor Fund For the Year Ended December 31, 2022

	Fir	nal Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	\$	130,000	\$ 130,000	\$ 0
Total Revenues		130,000	 130,000	 0
Expenditures:				
Capital Outlay		130,000	 0	 130,000
Total Expenditures		130,000	0	 130,000
Excess of Revenues Over (Under) Expenditures		0	 130,000	 130,000
Other Financing Sources (Uses):				
Advances Out		0	(130,000)	(130,000)
Total Other Financing Sources (Uses)		0	(130,000)	(130,000)
Net Change in Fund Balance		0	0	0
Fund Balance Beginning of Year		0	0	0
Prior Year Encumbrances Appropriated		0	 0	 0
Fund Balance End of Year	\$	0	\$ 0	\$ 0

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	\$ 1,041,340	\$ 909,050	\$ (132,290)
Total Revenues	1,041,340	909,050	(132,290)
Expenditures:			
Capital Outlay	1,041,340	909,050	132,290
Total Expenditures	1,041,340	909,050	132,290
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balance End of Year	\$ 0	\$ 0	\$ 0

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues:	d 100.54		
Intergovernmental	<u>\$ 198,54</u>		\$ 0
Total Revenues	198,54	0 198,540	0
Expenditures:			
Ĉapital Outlay	198,54	0 198,540	0
Total Expenditures	198,54	0 198,540	0
Net Change in Fund Balance		0	0
Fund Balance Beginning of Year		0	0
Prior Year Encumbrances Appropriated		00	0
Fund Balance End of Year	\$	0 \$ 0	\$ 0

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Fire Vehicles Fund For the Year Ended December 31, 2022

	Fina	al Budget	Actual	Variance with Final Budget
TOTAL	\$	0	\$ 0	\$ 0
Net Change in Fund Balance		0	0	0
Fund Balance Beginning of Year		4,835	4,835	0
Prior Year Encumbrances Appropriated		0	 0	 0
Fund Balance End of Year	\$	4,835	\$ 4,835	\$ 0

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, 2022

	Fin	al Budget	Actual	Variance with Final Budget
TOTAL	\$	0	\$ 0	\$ 0
Net Change in Fund Balance		0	0	0
Fund Balance Beginning of Year		14,804	14,804	0
Prior Year Encumbrances Appropriated		0	 0	 0
Fund Balance End of Year	\$	14,804	\$ 14,804	\$ 0

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, 2022

	Fina	al Budget	Actual	Variance with Final Budget
TOTAL	\$	0	\$ 0	\$ 0
Net Change in Fund Balance		0	0	0
Fund Balance Beginning of Year		4,697	4,697	0
Prior Year Encumbrances Appropriated		0	 0	 0
Fund Balance End of Year	\$	4,697	\$ 4,697	\$ 0

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, 2022

	Fi	nal Budget	Actual	ariance with inal Budget
Revenues: Investment Income Total Revenues	\$	0	\$ 276 276	\$ 276 276
Net Change in Fund Balance		0	276	276
Fund Balance Beginning of Year		259,660	259,660	0
Prior Year Encumbrances Appropriated		0	 0	 0
Fund Balance End of Year	\$	259,660	\$ 259,936	\$ 276

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, 2022

	Fin	Final Budget Actual			Variance with Final Budget		
Revenues: Investment Income Total Revenues	\$	0	\$	36 36	\$	36 36	
Net Change in Fund Balance		0		36		36	
Fund Balance Beginning of Year		34,078		34,078		0	
Prior Year Encumbrances Appropriated		0		0		0	
Fund Balance End of Year	\$	34,078	\$	34,114	\$	36	

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Land & Water Conservation - Faurot Park Bearpit Fund For the Year Ended December 31, 2022

	Fir	nal Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	\$	123,000	\$ 123,000	\$ 0
Total Revenues		123,000	 123,000	 0
Expenditures:				
Other		123,000	0	123,000
Total Expenditures		123,000	 0	123,000
Excess of Revenues Over (Under) Expenditures		0	 123,000	 123,000
Other Financing Sources (Uses):				
Advances Out		0	(123,000)	(123,000)
Total Other Financing Sources (Uses)		0	(123,000)	(123,000)
Net Change in Fund Balance		0	0	0
Fund Balance Beginning of Year		0	0	0
Prior Year Encumbrances Appropriated		0	 0	 0
Fund Balance End of Year	\$	0	\$ 0	\$ 0

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual ALL-Main/Market Streets, PID 111631 For the Year Ended December 31, 2022

	F	inal Budget	Actual	ariance with Final Budget
Revenues:				
Intergovernmental	\$	1,090,478	\$ 803,593	\$ (286,885)
Total Revenues		1,090,478	 803,593	 (286,885)
Expenditures:				
Capital Outlay		1,090,478	 803,593	286,885
Total Expenditures		1,090,478	 803,593	 286,885
Net Change in Fund Balance		0	0	0
Fund Balance Beginning of Year		0	0	0
Prior Year Encumbrances Appropriated		0	 0	 0
Fund Balance End of Year	\$	0	\$ 0	\$ 0

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual ALL-Lima Spencerville Rd Sidewalks, PID 110277 For the Year Ended December 31, 2022

	Final	Budget	Ac	etual	ance with al Budget
TOTAL	\$	0	\$	0	\$ 0
Net Change in Fund Balance		0		0	0
Fund Balance Beginning of Year		0		0	0
Prior Year Encumbrances Appropriated		0		0	 0
Fund Balance End of Year	\$	0	\$	0	\$ 0

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Lima Rotary Stage & Park For the Year Ended December 31, 2022

	F	inal Budget	Actual		Variance with Final Budget
Revenues:				-	
Intergovernmental	\$	1,260,328	\$ 603,987	\$	(656,341)
Total Revenues		1,260,328	603,987		(656,341)
Expenditures:					
Capital Outlay		1,260,328	 1,250,000		10,328
Total Expenditures		1,260,328	 1,250,000		10,328
Excess of Revenues Over (Under) Expenditures		0	 (646,013)		(646,013)
Other Financing Sources (Uses):					
Transfers-In		0	10,328		10,328
Advances In		0	 350,738		350,738
Total Other Financing Sources (Uses)		0	361,066		361,066
Net Change in Fund Balance		0	(284,947)		(284,947)
Fund Balance Beginning of Year		0	0		0
Prior Year Encumbrances Appropriated		0	 0		0
Fund Balance End of Year	\$	0	\$ (284,947)	\$	(284,947)

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Johnny Appleseed 2019 Cooperative Park Improvement Grant Fund For the Year Ended December 31, 2022

	Fir	nal Budget	Actual	Variance with Final Budget				
TOTAL	\$	0	\$	0	\$	0		
Net Change in Fund Balance		0		0		0		
Fund Balance Beginning of Year		25,000		25,000		0		
Prior Year Encumbrances Appropriated		0		0		0		
Fund Balance End of Year	\$	25,000	\$	25,000	\$	0		

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual 2018 Bond-Schoonover Lake Dam Fund For the Year Ended December 31, 2022

	Fin	Variance with Final Budget			
Revenues: Investment Income Total Revenues	\$	0	\$ 41 41	\$	41 41
Net Change in Fund Balance		0	41		41
Fund Balance Beginning of Year		6,783	6,783		0
Prior Year Encumbrances Appropriated		0	 0		0
Fund Balance End of Year	\$	6,783	\$ 6,824	\$	41

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual 2018 Bond-Hall of Justice Renovation Fund For the Year Ended December 31, 2022

	Fir	ıal Budget	Actual	Variance with Final Budget		
Revenues: Investment Income Total Revenues	\$	0	\$ 485 485	\$	485 485	
Net Change in Fund Balance		0	485		485	
Fund Balance Beginning of Year		79,726	79,726		0	
Prior Year Encumbrances Appropriated		0	 0		0	
Fund Balance End of Year	\$	79,726	\$ 80,211	\$	485	

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual 2018 Bond-Street Department Vehicles Fund For the Year Ended December 31, 2022

	Fir	Variance with Final Budget		
Revenues: Investment Income Total Revenues	\$	0	\$ 137 137	\$ 137 137
Net Change in Fund Balance		0	137	137
Fund Balance Beginning of Year		22,566	22,566	0
Prior Year Encumbrances Appropriated		0	 0	 0
Fund Balance End of Year	\$	22,566	\$ 22,703	\$ 137

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual Lima Memorial Hospital Grant - Lincoln Park Fund For the Year Ended December 31, 2022

	Fin	al Budget	Actual	Variance with Final Budget			
TOTAL	\$	0	\$	0	\$	0	
Net Change in Fund Balance		0		0		0	
Fund Balance Beginning of Year		19,569		19,569		0	
Prior Year Encumbrances Appropriated		0		0		0	
Fund Balance End of Year	\$	19,569	\$	19,569	\$	0	

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, 2022

_		inal Budget_	 Actual	Variance with Final Budget		
Revenues:						
Investment Income	\$	0	\$ 5,506	\$	5,506	
Miscellaneous		0	 52,764		52,764	
Total Revenues		0	 58,270		58,270	
Expenditures:						
Debt Service:						
Manuscript Debt Purchased		111,000	111,000		0	
Principal Retirement		637,500	637,500		0	
Interest and Fiscal Charges		195,019	195,019		0	
Total Expenditures	-	943,519	 943,519		0	
Excess of Revenues Over (Under) Expenditures		(943,519)	 (885,249)		58,270	
Other Financing Sources (Uses):						
Transfers-In		832,519	832,513		(6)	
Total Other Financing Sources (Uses)		832,519	832,513		(6)	
Net Change in Fund Balance		(111,000)	(52,736)		58,264	
Fund Balance Beginning of Year		162,334	162,334		0	
Prior Year Encumbrances Appropriated		0	 0		0	
Fund Balance End of Year	\$	51,334	\$ 109,598	\$	58,264	

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, 2022

	Fi	nal Budget	Actual	Variance with Final Budget		
Revenues:			 		_	
Special Assessments	\$	66,000	\$ 67,484	\$	1,484	
Total Revenues		66,000	 67,484		1,484	
Expenditures:						
Debt Service:						
Principal Retirement		51,490	51,490		0	
Interest and Fiscal Charges		5,506	5,506		0	
Total Expenditures		56,996	 56,996		0	
Net Change in Fund Balance		9,004	10,488		1,484	
Fund Balance Beginning of Year		1	1		0	
Prior Year Encumbrances Appropriated		0	 0		0	
Fund Balance End of Year	\$	9,005	\$ 10,489	\$	1,484	

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COMBINING STATEMENTS FOR PROPRIETARY FUNDS



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 Sewer

Water ConstructionConstruction-2009 Debt IssueWater Replace/ImprovementNorth Collett SewerGuarantee Deposits2014 Sewer Revenue BondWater Utility ReserveSewer Replacement Improvement2014 Note Issue-Water ProjectsSewer Utility Reserve

2018 Sewer Revenue Refunding Issue

Refuse Storm Water

Internal Service Funds

The internal service funds account for the financing of goods or services provided by one department of the City of Lima to other departments, on a cost-reimbursement basis. Accounting for these funds is designed to accumulate all of the costs incurred by the internal service fund in providing its goods and services to other departments. However, charges to the other departments are not intended to produce a significant profit in the long run, but to recover the total costs of providing goods or services.

Health Benefits

To account for the collection of premiums and payment of claims for City employee health, dental, vision and prescription coverage, in lieu of purchasing these insurance benefits.

Public Works Gasoline

To account for the central purchase of gasoline supply in large quantities at a lesser price with the subsequent charge to the various governmental user departments.

IT Services

To account for the centralization of information technology services provided with the subsequent charge to the various user City departments.

CITY OF LIMA Allen County

Combining Statement of Fund Net Position Internal Service Funds December 31, 2022

	Health Benefits	Public Works Gasoline	Utilities Gasoline	IT Services	Total
Assets					
Current assets:		_			
Equity in Pooled Cash and Cash Equivalents	\$ 1,633,223	\$ 5	\$ 0	\$ 577,900	\$ 2,211,128
Receivables:	17.057	02.051	0	0	101 700
Accounts	17,857	83,851	0	0	101,708
Intergovernmental	$0 \\ 0$	748 49,231	0	0	748 49,231
Materials and Supplies Inventory Prepaid Items	0	49,231	0	1,526	1,526
Total Current Assets	1,651,080	133,835	0	579,426	2,364,341
Total Current Assets	1,031,000	133,633		377,420	2,304,341
Noncurrent Assets:					
Net OPEB Asset	0	0	0	91,449	91,449
Capital Assets:				,	,
Capital Assets, Net of					
Depreciation/Amortization	0	73,736	0	17,639	91,375
Total Noncurrent Assets	0	73,736	0	109,088	182,824
Total Assets	1,651,080	207,571	0	688,514	2,547,165
Deferred Outflows of Resources					
Pension	0	0	0	108,317	108,317
Total Deferred Outflows of Resources	0	0	0	108,317	108,317
T 1 1997					
Liabilities Current Liabilities:					
Accounts Payable	4,580	23,113	0	1,705	29,398
Accrued Wages	0	25,115	0	10,505	10,505
Compensated Absences Payable	0	0	0	39,866	39,866
Intergovernmental Payable	0	0	0	1,831	1,831
Advances From Other Funds	0	70,750	0	0	70,750
Claims Payable	130,178	0	0	0	130,178
Total Current Liabilities	134,758	93,863	0	53,907	282,528
Long-Term Liabilities Compensated Absences Payable, (Net of					
Current Portion)	0	0	0	22,208	22,208
Net Pension Liability	0	0	0	256,144	256,144
Total Long-Term Liabilities	0	0	0	278,352	278,352
Total Liabilities	134,758	93,863	0	332,259	560,880
Deferred Inflows of Resources Pension	0	0	0	317,826	317,826
OPEB	0	0	0	96,705	96,705
Total Deferred Inflows of Resources	0	0	0	414,531	414,531
Net Position					
Unrestricted	1,516,322	113,708	0	50,041	1,680,071
Total Net Position	\$ 1,516,322	\$ 113,708	\$ 0	\$ 50,041	\$ 1,680,071

Combining Statement of Revenues, Expenses and Changes in Net Position Internal Service Funds For the Year Ended December 31, 2022

		Health Benefits	P	ublic Works Gasoline		IT Services		Total
Operating Revenues:	-	Delicitis		Gasonne		11 Services		1 Otal
Charges for Services	\$	7,199,131	\$	0	\$	696,796	\$	7,895,927
Other Operating Revenues	Ψ	416,305	Ψ	534,442	Ψ	1,614	Ψ	952,361
Total Operating Revenues		7,615,436		534,442	_	698,410		8,848,288
Total Operating Revenues	-	7,013,430		334,442		070,410		0,040,200
Operating Expenses:								
Salaries		0		0		484,386		484,386
Fringe Benefits		0		0		(25,628)		(25,628)
Claims Expense		5,481,761		0		0		5,481,761
Other Services and Charges		1,717,917		472,544		68,499		2,258,960
Depreciation		0		6,459		10,005		16,464
Total Operating Expenses		7,199,678		479,003		537,262		8,215,943
Operating Income (Loss)		415,758		55,439		161,148		632,345
Non-Operating Revenues (Expenses): Workers Compensation Rebates &								
Refunds		0		0		2,435		2,435
Total Non-Operating Revenues (Expenses)		0		0		2,435		2,435
Change in Net Position		415,758		55,439		163,583		634,780
Net Position - Beginning of Year		1,100,564		58,269		(113,542)	_	1,045,291
Net Position - End of Year	\$	1,516,322	\$	113,708	\$	50,041	\$	1,680,071

Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31, 2022

	Health Benefits	Public Works Gasoline	IT Services	Total
Cash Flows from Operating Activities:	Delicitis	Gasonne	Services	10111
Cash Received from Interfund Services Provided	\$ 6,093,202	\$ 431,925	\$ 696,796	\$ 7,221,923
Other Cash Receipts	1,508,678	18,320	1,614	1,528,612
Cash Payments to Employees for Service	0	0	(481,504)	(481,504)
Cash Payments for Employee Benefits	0	0	(186,631)	(186,631)
Cash Payments from Other Services and Charges	(1,719,301)	(487,746)	(67,808)	(2,274,855)
Cash Payments for Claims	(5,801,285)	0	0	(5,801,285)
Net Cash Provided by (Used in) Operating Activites	81,294	(37,501)	(37,533)	6,260
Cash Flows from Noncapital Financing Activities				
Cash Received from BWC Reimbursements	0	0	2,435	2,435
Advances In from Other Funds	0	70,750	0	70,750
Advances Repaid to Other Funds	0	(33,245)	0	(33,245)
Net Cash Provided by (Used in) Noncapital Financing Activites	0	37,505	2,435	39,940
Net Increase (Decrease) in Cash and Cash Equivalents	81,294	4	(35,098)	46,200
Cash and Cash Equivalents Beginning of Year	1,551,929	1	612,998	2,164,928
Cash and Cash Equivalents End of Year	\$ 1,633,223	\$ 5	\$ 577,900	\$ 2,211,128
Reconciliation of Operating Gain (Loss) to Net Cash				
Provided by (Used in) Operating Activities:				
Operating Gain (Loss)	\$ 415,758	\$ 55,439	\$ 161,148	\$ 632,345
Adjustments:				
Depreciation	0	6,459	10,005	16,464
(Increase) Decrease in Assets:				
Accounts Receivable	(13,556)	(83,851)	0	(97,407)
Intergovernmental Receivable	0	(346)	0	(346)
Materials and Supply Inventory	0	2,492	0	2,492
Prepaid Items	0	0	(713)	(713)
Net OPEB Asset	0	0	(38,406)	(38,406)
Increase in Deferred Outflows of Resources - Pension	0	0	(48,499)	(48,499)
Increase in Deferred Outflows of Resources - OPEB Increase (Decrease) in Liabilities:	0	0	29,415	29,415
Accounts Payable	(1,384)	(17,694)	1,404	(17,674)
Accrued Wages	O O	0	2,881	2,881
Compensated Absences Payable	0	0	(18,605)	(18,605)
Intergovernmental Payable	0	0	(310)	(310)
Claims Payable	(319,524)	0	0	(319,524)
Net Pension Liability	0	0	(187,846)	(187,846)
Increase in Deferred Inflows of Resources - Pension	0	0	121,703	121,703
Increase in Deferred Inflows of Resources - OPEB	0	0	(69,710)	(69,710)
Net Cash Provided by (Used in) Operating Activities	\$ 81,294	\$ (37,501)	\$ (37,533)	\$ 6,260

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COMBINING STATEMENTS FOR FIDUCIARY FUNDS



Fiduciary funds are used to account for assets held by the City in a trustee capacity, or as an agent for individuals, private organizations, other governmental units, and/or funds. The following is the City's fiduciary fund type:

Custodial Funds

Custodial funds are custodial in nature, and therefore present the additions and deductions from the fiduciary net position. These funds are used to record the collection and payment of state building fees, energy special improvement district assessments, law library resource board and municipal court activity.

Building Fees

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

Special Improvement Districts

This fund accounts for a special assessments collected by the County from nonprofit organizations who have financed certain energy efficiency improvement projects from bonds issued by the Lucas County Port Authority. The City is not obligated in any manner for the special assessment debt. The City is acting as agent for the property owners in collecting the assessments and forwarding the collections to the bondholder or Port Authority.

Law Library Trust

To account for the collection of fines and forfeitures required to be remitted to the County's law library resources fund.

Municipal Court

This fund reports fines and forfeitures collected by the Lima Municipal Court for distribution to various individuals, or State and local governments.

Combining Statement of Fiduciary Net Position Custodial Funds December 31, 2022

	Building Fees	Special Improvements Districts	Law Library Trust	Municipal Court	Total
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$ 0 \$	0 \$	9,112 \$	0.5	9,112
Cash and Cash Equivalents in Segregated Accounts	0	0	0	271,616	271,616
Accounts Receivable	0	0	26,067	1,545,322	1,571,389
Total Assets	0	0	35,179	1,816,938	1,852,117
Liabilities:					
Intergovernmental Payable	0	0	9,114	0	9,114
Due to Other Governments	0	0	0	1,816,938	1,816,938
Total Liabilities	0	0	9,114	1,816,938	1,826,052
Net Position:					
Restricted for Other Governments	0	0	26,065	0	26,065
Total Net Position	\$ 0	0 \$	26,065 \$	0 9	3 26,065

Combining Statement of Changes in Fiduciary Net Position Custodial Funds For the Year Ended December 31, 2022

	B	uilding Fees	Special Improvemonistrict	ents	Law Library Trust		Municipal Court	Total
Additions:								_
Collections from Municipal Court	\$		\$	0	\$ 0	\$	2,781,971	\$ 2,781,971
Collections for Other Governmental Entities		18,645		0	41,791		0	60,436
Collections for Other Organizations		0	109,0	77	0		0	 109,077
Total Additions		18,645	109,0	77	41,791		2,781,971	 2,951,484
Deductions:								
Administrative Expenses		0	2,1	39	0		0	2,139
Payments to Other Governmental Entities		18,645	106,9	38	47,367		0	172,950
Disbursement of Court Collections		0		0	0		2,781,971	2,781,971
Total Deductions		18,645	109,0	77	47,367	_	2,781,971	 2,957,060
Change in Net Position		0		0	(5,576)		0	(5,576)
Net Position - Beginning of Year		0		0	31,641		0	 31,641
Net Position - End of Year	\$	0	\$	0	\$ 26,065	\$	0	\$ 26,065

SUPPLEMENTAL SCHEDULE – GENERAL FUND CASH BASIS TO GAAP BASIS RECONCILIATION



Supplementary Schedule General Fund Cash Basis to GAAP Basis Reconciliation For the Year Ended December 31, 2022

	Cash Transaction General Fund	GAAP Entries/ Encumbrances	Fire Insurance	Security Deposits
Revenues:				
Property Taxes	\$ 1,359,105	\$ 0	\$ 0	\$ 0
Municipal Income Tax	23,137,888	(791,422)	0	0
Intergovernmental	1,705,899	(6,010)	0	0
Charges for Services	10,649,447	116,443	0	0
Fees, Licenses and Permits	945,576	0	0	0
Fines and Forfeitures	1,077,036	(57,411)	150,895	0
Contributions and Donations	0	0	0	0
Investment Income	848,882	(2,306,981)	0	0
Miscellaneous	207,380	0	0	116,353
Total Revenues	39,931,213	(3,045,381)	150,895	116,353
Expenditures: Current:				
Security of Persons and Property	20,559,214	(212,958)	0	0
Leisure Time Activities	1,270,040	(9,513)	0	0
Community Environment	1,389,992	(14,214)	0	0
Transportation	1,316,757	(230,232)	0	0
General Government	12,600,282	(742,978)	62,316	58,242
Capital Outlay	1,785,337	(190,768)	0	0
Debt Service:	-,,,,	(-, ,,, ,,)	•	Ţ.
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	38,921,622	(1,400,663)	62,316	58,242
Excess of Revenues Over (Under)				
Expenditures	1,009,591	(1,644,718)	88,579	58,111
Other Financing Sources (Uses): Proceeds from the Disposal of Capital				
Assets	31,151	0	0	0
Transfers In	0	0	0	0
Transfers Out	(908,841)	0	0	0
Advances In	320,683	(320,683)	0	0
Advances Out	(531,423)	531,423	0	0
Total Other Financing Sources (Uses)	(1,088,430)	210,740	0	0
Net Change in Fund Balance	(78,839)	(1,433,978)	88,579	58,111
Fund Balance Beginning of Year	16,471,284	0	153,874	339,404
Prior Year Encumbrances Appropriated	4,222,394	(4,229,194)	6,800	0
Fund Balance End of Year	\$ 20,614,839	\$ (5,663,172)	\$ 249,253	\$ 397,515

Supplementary Schedule General Fund Cash Basis to GAAP Basis Reconciliation For the Year Ended December 31, 2022

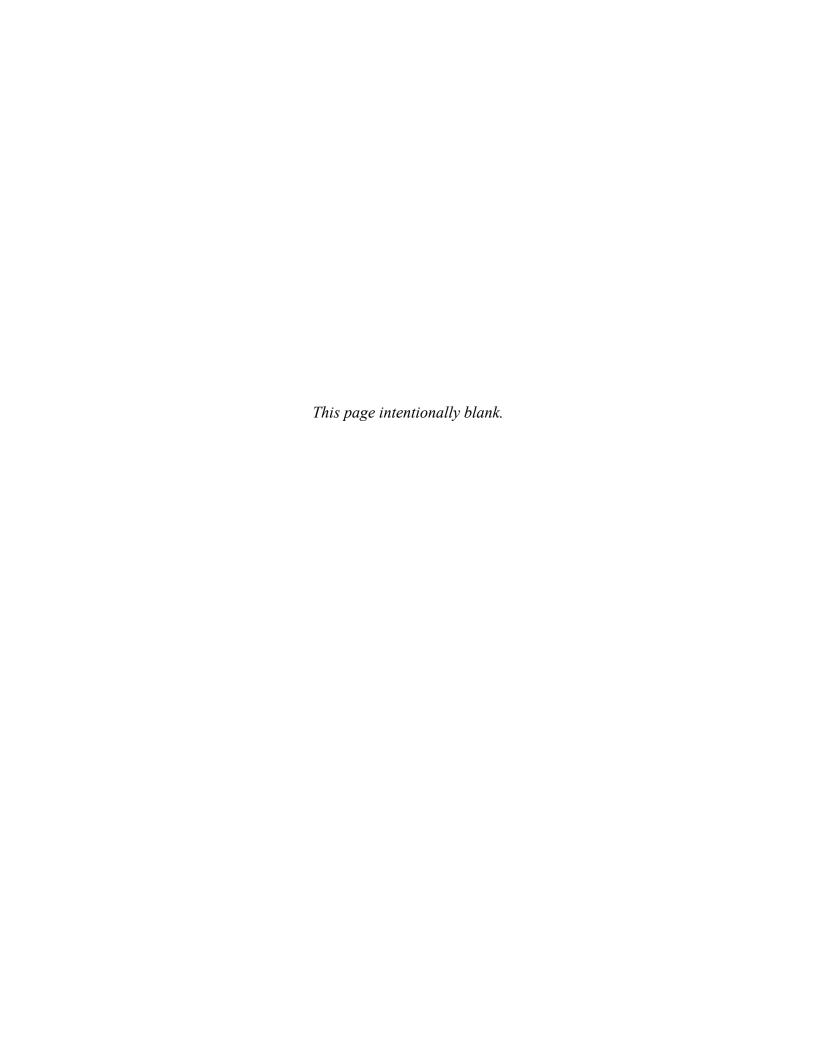
I	nsurance Repair	Capital Replacement		Unclaimed Monies		otal General Fund
\$	0	\$ 0	\$	0	\$	1,359,105
Ф	0	0	Ф	0	Ф	22,346,466
	0	0		0		1,699,889
	0	0		0		10,765,890
	0	0		0		945,576
	10,891	0		0		1,181,411
	0	960		0		960
	0	0		0		(1,458,099)
	0	0		23,050		346,783
	10,891	960	. —	23,050		37,187,981
	,			,		
	0	0		0		20,346,256
	0	0		0		1,260,527
	0	0		0		1,375,778
	0	0		0		1,086,525
	6,689	0		177,495		12,162,046
	0	484		0		1,595,053
	0	0		0		0
	6,689	484	_	177,495		37,826,185
	4,202	476		(154,445)		(638,204)
	0	0		0		31,151
	0	0		66,000		66,000
	0	0		0		(908,841)
	0	0		0		0
	0	0		0		0
	0	0		66,000		(811,690)
	4,202	476		(88,445)		(1,449,894)
	41,435	5,066		531,174		17,542,237
	0			0		0
\$	45,637	\$ 5,542	\$	442,729	\$	16,092,343

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Statistical Section





Statistical Section

This part of the City of Lima's annual comprehensive 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.

<u>Contents</u> <u>Pages</u>

Financial Trends S2 – S9

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

Revenue Capacity S10 – S18

These schedules contain information to help the reader assess the City's most significant local revenue sources, property tax and municipal income tax.

Debt Capacity S19 – S26

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

S27-S29

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information

S30 - S37

These schedules contain service data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports and basic financial statements for the relevant year.

Allen County, Ohio

Net Position By Component Last Ten Years (Accrual Basis of Accounting)

	-	2022		2021		2020		2019
Governmental Activities								
Net Investment in Capital Assets	\$	62,156,673	\$	60,925,266	\$	63,374,221	\$	59,431,988
Restricted:		7.42.020		602.055		674.001		1 2 42 0 42
Capital Projects		743,020		692,055		674,821		1,343,843
Debt Service		904,743		905,395		850,292		851,177
Public Safety Services		496,835		449,957		441,001		429,537
Court Projects		3,836,695		3,424,944		2,318,258		1,970,605
Streets and Highway Maintenance		2,917,938		2,541,806		1,783,617		1,744,972
Community Development Programs		12,122,003		11,086,991		11,587,734		10,720,197
Other Purposes		1,686,013		2,122,673		1,405,118		1,165,917
Unrestricted		(25,167,167)		(28,995,235)		(37,499,156)		(39,978,013)
Total Governmental Activities Net Position	\$	59,696,753	\$	53,153,852	\$	44,935,906	\$	37,680,223
Duaimaga Truna Activities								
Business Type - Activities	\$	52 147 054	\$	40.116.216	\$	41 (90 039	\$	41 004 024
Net Investment in Capital Assets Unrestricted	Э	52,147,954	Э	49,116,216	Э	41,680,928	Э	41,984,824
	_	41,205,359	_	37,424,465	_	30,438,582	_	22,172,470
Total Business-Type Activities Net Position	\$	93,353,313	\$	86,540,681	\$	72,119,510	\$	64,157,294
Primary Government								
Net Investment in Capital Assets	\$	114,304,627	\$	110,041,482	\$	105,055,149	\$	101,416,812
Restricted	Ψ	22,707,247	Ψ	21,223,821	Ψ	19,060,841	Ψ	18,226,248
Unrestricted		16,038,192		8,429,230		(7,060,574)		(17,805,543)
	•		•	, ,	•		•	
Total Primary Government Net Position	D	153,050,066	\$	139,694,533	\$	117,055,416	\$	101,837,517

Notes:

- (1) Fiscal year 2017 was restated for the implementation of GASB Statement No. 75 within the fiscal year 2018 financial statement.
- (2) Fiscal year 2014 was restated for the implementation of GASB Statement No. 68 within the fiscal year 2015 financial statement.
- (3) Fiscal year 2012 was restated for the implementation of GASB Statement No. 65 within the fiscal year 2013 financial statement. The City has elected to not restate net position amounts for fiscal years prior to implementation.
- (4) Additional detail regarding 'Restricted for Other Purposes' for prior years was not readily available.
- (5) Net position was restated for prior year error. Prior years were not updated to reflect this change.
- (6) Fiscal year 2018 was restated for the implementation of GASB Statement No. 84 within the fiscal year 2019 financial statement. The above schedule does not reflect this restatement in 2018.

Restated (3) 2013		2014	Restated (2) 2015	F	2016	Restated (1/5) 2017	R	2018	R
54,734,230	\$	53,589,765	\$ 52,627,927	\$	54,889,633	\$ 55,708,866	\$	55,069,594	\$
438,436		629,352	676,555		478,215	480,161		2,023,633	
358,747		327,255	368,859		331,853	325,158		832,579	
0		0	0		0	0		384,808	
0		0	0		0	0		1,500,964	
0		0	0		0	0		992,471	
0		0	0		0	10,113,779		10,304,530	
4,423,095		4,262,769	4,223,911		4,534,769	4,453,728		649,012	
12,450,455		(13,423,383)	(12,489,178)		(15,520,726)	(50,811,807)		(55,739,560)	
72,404,963	\$	45,385,758	\$ 45,408,074	\$	44,713,744	\$ 20,269,885	\$	16,018,031	\$
,,	\$	33,632,832	\$ 37,464,541	\$	38,609,468	\$ 37,874,252	\$	44,358,955	\$
18,760,654	_	18,903,247	 16,467,027		19,074,782	 17,622,456		13,628,705	
52,502,484	\$	52,536,079	\$ 53,931,568	\$	57,684,250	\$ 55,496,708	\$	57,987,660	\$
, ,	\$	87,222,597	\$ 90,092,468	\$	93,499,101	\$ 93,583,118	\$	99,428,549	\$
5,220,278		5,219,376	5,269,325		5,344,837	15,372,826		16,687,997	
31,211,109		5,479,864	 3,977,849		3,554,056	 (33,189,357)		(42,110,855)	
124,907,447	\$	97,921,837	\$ 99,339,642	\$	102,397,994	\$ 75,766,587	\$	74,005,691	\$

Allen County, Ohio

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	Restated 2013
Program Revenues										
Governmental Activities:										
Charges for Services:										
Security of Persons and Property:		\$ 810,441	\$ 886,364	\$ 992,414	\$ 740,682	\$ 685,450	\$ 658,630	\$ 745,871	\$ 705,820	\$ 547,876
Leisure Time Activities	27,259	23,989	7,758	54,681	48,414	46,197	52,168	50,668	46,248	50,917
Community Environment	1,846,185	95,563	1,386,879	1,184,024	766,941	430,197	373,107	348,194	440,038	449,415
Transportation	514,903	631,448	669,851	1,016,612	690,450	1,068,231	860,204	475,745	423,150	406,601
General Government	12,805,560	13,596,005	12,701,090	12,803,439	12,003,067	11,368,557	11,072,244	9,700,479	9,341,096	8,449,990
Subtotal - Charges for Services	16,332,837	15,157,446	15,651,942	16,051,170	14,249,554	13,598,632	13,016,353	11,320,957	10,956,352	9,904,799
Operating Grants, Contributions and Interest										
Security of Persons and Property:	128,888	101,988	3,155,021	114,771	190,381	238,003	467,116	664,149	290,047	872,078
Leisure Time Activities	10,736	18,653	71,624	80,305	108,832	23,170	30,968	207,496	79,398	2,272
Community Environment	1,058,588	833,403	1,233,784	1,149,974	1,658,339	1,162,283	598,976	944,494	1,513,166	1,498,469
Transportation	2,108,778	1,895,489	1,777,293	1,646,329	1,317,555	895,487	1,100,078	1,897,682	1,377,507	1,430,384
General Government	686,657	204,608	388,070	30,000	45,011	35,049	49,429	0	0	30
Subtotal - Operating Grants, Contributions and Interest	3,993,647	3,054,141	6,625,792	3,021,379	3,320,118	2,353,992	2,246,567	3,713,821	3,260,118	3,803,233
Capital Grants and Contributions:										
Security of Persons and Property:	0	0	0	0	4	0	124,364	0	0	0
Leisure Time Activities	1,002,310	848,321	341,181	310,352	122,817	451,744	1,069,756	99,000	0	0
Community Environment	0	0	0	8,120	2,654	1,347	1,556	4,519	2,297	3,074
Transportation	1,979,902	2,285,719	7,184,711	6,184,168	3,507,645	2,622,376	2,595,745	3,334,909	2,993,957	2,116,440
General Government	31,151	7,678	4,603	42,772	23,303	15,453	81,200	94,371	40,497	0
Subtotal - Capital Grants and Contributions	3,013,363	3,141,718	7,530,495	6,545,412	3,656,423	3,090,920	3,872,621	3,532,799	3,036,751	2,119,514
Total Governmental Activities Program Revenues	23,339,847	21,353,305	29,808,229	25,617,961	21,226,095	19,043,544	19,135,541	18,567,577	17,253,221	15,827,546
Business-Type Activities:										
Charges for Services:										
Water	21,653,997	20,935,774	20,788,786	19,435,585	18,640,493	17,446,437	17,272,879	14,822,149	14,666,486	12,539,170
Sewer	17,137,938	15,742,662	16,270,650	15,735,897	15,550,000	14,142,850	12,692,715	11,465,159	12,076,059	10,790,172
Refuse	3,022,194	2,859,696	2,835,525	2,865,302	2,709,653	2,750,646	2,762,942	2,850,040	2,964,121	2,891,801
Storm Water	2,650,635	2,900,849	2,533,854	2,506,393	2,432,349	2,369,220	2,412,386	2,267,624	2,358,212	2,371,200
Subtotal - Charges for Services	44,464,764	42,438,981	42,428,815	40,543,177	39,332,495	36,709,153	35,140,922	31,404,972	32,064,878	28,592,343
Operating Grants, Contributions and Interest										
Water	0	0	0	0	0	0	0	0	0	90,230
Sewer	0	0	0	0	179,523	187,008	0	0	0	0,230
Refuse	0	0	0	0	0	0	0	0	0	0
Storm Water	0	0	0	0	0	0	0	0	0	0
Subtotal - Operating Grants, Contributions and Interest	0	0	0		179,523	187,008			0	90,230
Capital Grants and Contributions	<u>_</u>				177,020	107,000				,0,230
Water	17,741	150,306	16,578	44,981	26,051	27,450	59,874	34,037	46,100	35,371
Sewer	8,729	4,849	0	49	1,026,159	27,130	0	186	190	0
Refuse	0,727	0	0	0	1,020,139	0	0	0	0	0
Storm Water	1,516	0	225,501	0	0	0	0	0	0	0
Subtotal - Capital Grants and Contributions	27,986	155,155	242,079	45,030	1,052,210	27,450	59,874	34,223	46,290	35,371
Total Business-Type Activities Program Revenues	44,492,750	42,594,136	42,670,894	40,588,207	40,564,228	36,923,611	35,200,796	31,439,195	32,111,168	28,717,944
Total Primary Government Program Revenues	\$ 67,832,597	\$ 63,947,441	\$ 72,479,123	\$ 66,206,168	\$ 61,790,323	\$ 55,967,155	\$ 54,336,337	\$ 50,006,772	\$ 49,364,389	\$ 44,545,490

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Allen County, Ohio

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

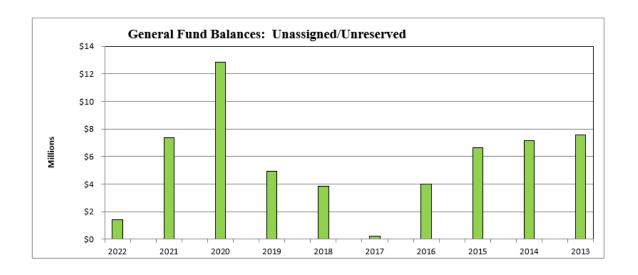
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenses										
Governmental Activities:										
Security of Persons and Property:	\$ 19,538,863	\$ 18,507,215	\$ 19,061,916	\$ 2,870,480	\$ 21,580,661	\$ 20,631,088	\$ 21,338,291	\$ 18,511,963	\$ 17,137,714	\$ 16,700,344
Leisure Time Activities	1,334,080		1,655,212	2,018,248	2,046,266	2,190,068	1,139,607	1,568,227	1,302,089	1,207,812
Community Environment	2,503,240		3,111,032	3,567,973	3,321,435	3,118,020	2,284,805	2,834,788	2,690,726	3,597,825
Transportation	6,433,074		6,537,115	5,831,966	7,428,792	6,167,355	6,080,235	6,403,662	6,159,891	5,869,074
General Government	11,095,958		14,923,729	13,230,152	12,510,907	13,329,978	9,211,757	9,156,702	9,251,593	8,495,961
Interest and Fiscal Charges	179,252	210,442	236,441	255,474	435,518	144,981	151,093	163,865	150,570	128,601
Total Governmental Activities Expenses	41,084,479	33,260,792	45,525,445	27,774,293	47,323,579	45,581,490	40,205,788	38,639,207	36,692,583	35,999,617
Business-Type Activities										
Water	19,628,675	14,059,392	17,154,037	16,471,828	17,623,905	15,516,585	15,283,811	14,902,799	13,867,145	13,435,633
Sewer	12,555,929	12,448,835	14,013,542	13,053,066	15,658,222	14,442,424	11,805,668	11,482,755	10,262,642	9,897,324
Refuse	3,376,340		2,858,089	2,808,839	2,850,392	2,794,860	2,747,197	2,713,587	2,555,500	2,743,991
Storm Water	2,083,553		2,251,326	2,423,849	2,177,345	2,281,316	1,983,244	1,576,872	1,507,012	1,494,399
Total Business-Type Activities Expenses	37,644,503		36,276,994	34,757,582	38,309,864	35,035,185	31,819,920	30,676,013	28,192,299	27,571,347
	-		•							
Total Primary Government Program Expenses	78,728,982	64,136,609	81,802,439	62,531,875	85,633,443	80,616,675	72,025,708	69,315,220	64,884,882	63,570,964
Net (Expense)/Revenue										
Governmental Actvities	(17,744,632	(11,907,487)	(15,717,216)	(2,156,332)	(26,097,484)	(26,537,946)	(21,070,247)	(20,071,630)	(19,439,362)	(20,172,071)
Business-Type Activities	6,848,24	11,718,319	6,393,900	5,830,625	2,254,364	1,888,426	3,380,876	763,182	3,918,869	1,146,597
Total Primary Government Net Expense	(10,896,385	(189,168)	(9,323,316)	3,674,293	(23,843,120)	(24,649,520)	(17,689,371)	(19,308,448)	(15,520,493)	(19,025,474)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Property Taxes Levied For:										
General Purposes	\$ 1,392,908	\$ 1,155,600	\$ 1,157,929	\$ 1,142,151	\$ 1,083,996	\$ 1,098,789	\$ 1,111,325	\$ 1,137,684	\$ 1,079,483	\$ 1,192,163
Income Taxes levied for:	ų 1,5,2,,ot	, 4 1,122,000	0 1,107,727	ų 1,1 12,13 I	1,005,770	4 1,0,0,70,	0 1,111,020	1,157,001	\$ 1,077,103	0 1,172,103
General Purposes	22,314,65	20,012,958	18,634,896	19,212,528	18,407,610	17,616,030	17,660,217	17,544,370	16,799,451	15,915,796
Other Local Taxes	328,25		181,905	282,723	265,976	242,313	247,247	228,322	242,020	198,947
Grants and Entitlements not Restricted to Specific Programs			1,270,499	1,295,475		1,025,368	1,095,986	1,182,210		1,969,254
	1,604,77		1,270,499		1,132,764				1,095,138	
Capital Contributions	(•	0	0	0	0	0	0	0
Rebate on RZ and BAB Bonds	(,	0	0	0	0	14,006	16,051	18,087	19,897
Gain (Loss) on Sale of Capital Assets	(,	0	0	0	0	55,836	(47,591)	24,535	39,418
Investment Earnings	(1,484,123		430,049	725,079	438,656	269,137	97,066	126,528	185,960	(55,596)
Miscellaneous	131,069	12,544	2,430,093	465,870	516,628	718,239	248,566	306,458	463,048	475,123
Transfers	((2,701,288)	(1,132,472)	0	0	(199,519)	(154,332)	(400,086)	(288,816)	0
Total Governmental Activites	24,287,533	3 20,125,433	22,972,899	23,123,826	21,845,630	20,770,357	20,375,917	20,093,946	19,618,906	19,755,002
Business-Type Activities										
Capital Contributions	(0	0	0	0	0	0	0	0	0
Rebate on RZ and BAB Bonds	(0	0	0	0	193,744	199,218	198,789	197,289
Gain (Loss) on Sale of Capital Assets	(0	0	0	0	(3,882)	199,218	(15,376)	(147,348)
	,	,		•	•	-				
Investment Earnings	(69,896		67,039	210,583	133,099	35,487	19,838	23,743	42,545	(5,634)
Miscellaneous	34,281		368,805	128,426	103,489	93,160	7,774	9,147	113,284	77,146
Transfers	(25.616		1,132,472	220,000	0	199,519	154,332	400,086	288,816	121 452
Total Business-Type Activities Expenses	(35,615	2,702,852	1,568,316	339,009	236,588	328,166	371,806	632,307	628,058	121,453
Total Primary Government General Revenues										
and Other Changes in Net Position	24,251,918	22,828,285	24,541,215	23,462,835	22,082,218	21,098,523	20,747,723	20,726,253	20,246,964	19,876,455
Change in Net Position										
Governmental Activities	6,542,90	8,217,946	7,255,683	20,967,494	(4,251,854)	(5,767,589)	(694,330)	22,316	179,544	(417,069)
Business-Type Activities	6,812,632		7,962,216	6,169,634	2,490,952	2,216,592	3,752,682	1,395,489	4,546,927	1,268,050
Total Primary Government Change in Net Position	13,355,533	3 22,639,117	15,217,899	27,137,128	(1,760,902)	(3,550,997)	3,058,352	1,417,805	4,726,471	850,981
Total Trimary Sortiment Change in 11ct I osmort	15,555,55	22,037,117	13,217,077	21,131,120	(1,700,702)	(3,330,771)	3,030,332	1,717,000	7,720,771	050,701

Allen County, Ohio

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

	2022	2021	2020	2019
General Fund				
Nonspendable	\$ 1,289,541	\$ 1,169,911	\$ 1,049,104	\$ 1,023,416
Committed	639,968	493,278	541,362	377,760
Assigned	12,758,381	8,530,391	1,274,675	4,204,065
Unassigned	1,404,453	7,348,657	12,827,419	4,957,369
Total General Fund	16,092,343	17,542,237	15,692,560	10,562,610
All Other Governmental Funds				
Nonspendable	232,746	175,282	92,250	145,806
Restricted	7,429,750	7,707,845	5,852,515	6,131,842
Committed	1,328,151	1,144,922	1,000,617	903,316
		200 442		271210
Assigned	317,949	300,443	284,929	274,340
Assigned Unassigned (Deficit)	317,949 (724,371)	300,443 (144,711)	284,929 (603,043)	(913,747)
E	,	,	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·

(1) Fiscal year 2018 was restated for the implementation of GASB Statement No. 84 within fiscal year 2019 financial statement. The above schedule does not reflect this restatement in 2018.



 2018 (1)	2017	2016	2015	2014		2013
\$ 945,747 0 5,080,763 3,859,203 9,885,713	\$ 740,034 0 7,806,185 218,479 8,764,698	\$ 1,284,431 0 6,301,704 4,020,107 11,606,242	\$ 583,715 0 3,500,661 6,653,455 10,737,831	\$ 485,360 0 2,482,658 7,136,340 10,104,358	\$	335,178 0 1,776,476 7,583,085 9,694,739
 117,594 6,083,853 706,616 257,221 (197,407) 6,967,877	16,022 4,165,767 1,317,114 400,260 (168,643) 5,730,520	 148,292 4,005,187 1,219,456 516,864 (654,309) 5,235,490	128,312 3,788,214 1,120,573 455,177 (309,532) 5,182,744	67,290 4,247,458 1,002,145 464,242 (59,655) 5,721,480	_	10,277 4,415,377 907,283 419,483 (227,730) 5,524,690
\$ 16,853,590	\$ 14,495,218	\$ 16,841,732	\$ 15,920,575	\$ 15,825,838	\$	15,219,429

City of Lima

Allen County, Ohio

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

	2	2022	2021	2020	2019
Revenues					
Property Taxes		1,359,105	\$ 1,110,402	\$ 1,137,757	\$ 1,133,359
Municipal Income Taxes	2.	2,346,466	19,879,074	18,487,984	19,927,637
Other Local Taxes		328,257	246,442	181,905	282,723
Intergovernmental		8,440,054	7,092,413	16,396,441	11,436,936
Charges for Service	1	1,395,199	11,149,325	10,839,466	9,803,404
Fees, Licenses and Permits		945,576	926,047	744,555	953,200
Fines and Forteitures		2,097,430	2,835,429	2,318,913	3,638,401
Special Assessments Contributions and Donations		67,484	83,258	75,588 54.407	69,973
Investment Income	(280,201	733,849	54,407	154,142
Miscellaneous	(1,483,386) 413,554	(263,706) 689,514	432,586 512,004	727,386 566,084
Wiscenancous		413,334	 007,514	 312,004	 300,004
Total Revenues	4	6,189,940	 44,482,047	 51,181,606	 48,693,245
Expenditures					
Current:	~	0.622.052	10.057.774	20.005.505	10.062.642
Security of Persons and Property:		0,633,052	18,856,664	20,095,507	19,862,642
Leisure Time Activities		1,283,530	1,421,399	1,270,390	1,560,121
Community Environment		3,214,033	3,006,586	2,796,211	3,190,394
Transportation General Government		3,188,362	3,154,856	3,463,565	3,213,849
Capital Outlay		3,311,696 5,800,549	10,165,107 2,460,975	10,443,114 6,647,662	10,948,514 9,115,237
Debt Service:		3,800,349	2,400,973	0,047,002	9,113,237
Principal Retirement		640,226	788,750	987,338	1,041,250
Interest and Fiscal Charges		202,125	235,463	264,269	284,326
Total Expenditures	4	8,273,573	40,089,800	45,968,056	49,216,333
Former of Bossess Over					
Excess of Revenues Over (Under) Expenditures	C.	2,083,633)	4,392,247	5,213,550	(523,088)
(chaci) superiana es		2,000,000)	 .,552,217	 5,215,550	 (020,000)
Other Financing Sources (Uses) Premium on General Obligation Debt		0	0	0	0
Proceeds of Bond Anticipation Notes		0	0	0	0
General Obligation Bonds Issued		0	0	0	0
Rebates on RZ and BAB Bonds		0	0	0	0
Proceeds from Disposal of Capital Assets		34,183	13,943	2,111	45,194
Inception of Capital Lease		0	0	2,111	33,773
Transfers - In		960,331	1,166,562	1,361,490	1,384,090
Transfers - Out		(960,331)	(1,166,562)	(1,361,490)	 (1,384,090)
Total Other Financing Sources (Uses)		34,183	13,943	 2,111	 78,967
Net Change in Fund Balances	\$ (2	2,049,450)	\$ 4,406,190	\$ 5,215,661	\$ (444,121)
Debt Service as a Percentage					
of Noncapital Expenditures (1)		2.13%	10.70%	3.62%	3.38%

 $^{(1)\} Prior\ year\ percentage\ calculations\ have\ been\ corrected\ from\ previously\ reported\ amounts.$

	2010	2015	2016	2015	2014	2012
	2018	2017	2016	2015	2014	2013
\$	1,104,995	\$ 1,132,789	\$ 1,096,802	\$ 1,100	,285 \$ 1,117,935	\$ 1,121,030
	18,286,350	17,604,187	17,825,204	17,388	16,489,310	15,876,556
	265,976	242,313	247,247	228	,322 242,020	198,947
	8,627,576	7,184,267	8,180,243	7,857	7,733,093	8,300,702
	10,207,727	9,571,094	9,318,500	8,197	7,077 7,633,283	6,770,194
	781,978	822,374	779,859	797	,528 828,058	818,639
	2,349,128	2,327,497	2,222,474	1,965	· · · · · · · · · · · · · · · · · · ·	1,936,930
	123,020	81,016	62,487		,147 69,281	79,979
	109,596	338,284	40,224		.235 0	0
	442,684	276,070	115,371		3,465 200,432	(35,583)
	338,314	653,233	321,434		,375 427,594	283,459
_	330,314	033,233	321,434		7,373 427,394	203,439
	42,637,344	40,233,124	40,209,845	38,268	36,793,240	35,350,853
	18,606,576	18,903,033	18,162,739	17,669	0,769 16,634,501	15,878,467
	1,453,000	1,291,896	1,319,056	1,365	· · · · · · · · · · · · · · · · · · ·	1,036,616
	3,121,580	2,846,388	2,348,584	2,785		3,512,022
	3,173,616	3,063,328	3,317,840	4,383		3,012,073
	10,395,332	11,010,614	9,132,175	8,849	· · · · · · · · · · · · · · · · · · ·	8,210,973
	7,563,641	4,561,868	4,467,372	3,669		4,301,719
	7,303,041	4,501,606	4,407,372	3,009	4,160,747	4,301,719
	3,569,674	3,503,174	3,596,034	2,486	5,591 444,000	440,500
	470,881	150,800	157,240	157	1,861 135,501	130,654
	48,354,300	45,331,101	42,501,040	41,367	38,307,969	36,523,024
	(5,716,956)	(5,097,977)	(2,291,195)	(3,098	,770) (1,514,729)	(1,172,171)
	201 007	24.256	26,243	21	,827 29,782	0
	281,887 0	24,256 2,653,674	3,113,674	3,113		0
		, ,	, ,	3,113	0 0	0
	7,847,500 0	0	0 14,006	17	5,051 18,087	19,897
			,		· · · · · · · · · · · · · · · · · · ·	,
	16,565	73,240	58,432		32,989	14,418
	0	0	0		6,606	0
	1,753,013	1,003,891	607,704		5,542 659,310 (550,310)	87,897
	(1,823,637)	(1,003,891)	(607,704)	(813	,542) (659,310)	(87,897)
	8,075,328	2,751,170	3,212,355	3,193	2,121,138	34,315
\$	2,358,372	\$ (2,346,807)	\$ 921,160	\$ 94	\$ 606,409	\$ (1,137,856)
	11.99%	8.97%	10.35%	7	.06% 1.76%	1.75%

Allen County, Ohio

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

			-		
Collection Year	2022	2021	2020	2019	2018
Unvoted Millage					
General	\$ 3.3000	\$ 3.3000	\$ 3.3000	\$ 3.3000	\$ 3.3000
Fire Pension	0.3000	0.3000	0.3000	0.3000	0.3000
Police Pension	0.3000	0.3000	0.3000	0.3000	0.3000
Total Unvoted Millage	\$ 3.9000	\$ 3.9000	\$ 3.9000	\$ 3.9000	\$ 3.9000
G					
Total Millage	\$ 3.9000	\$ 3.9000	\$ 3.9000	\$ 3.9000	\$ 3.9000
Outlier's Basels To be Dialia	(1)				
11 0 0	` '	¢ 2 4000	¢ 2 4000	¢ 2 4000	¢ 2 4000
•	*	•	•	•	
. ,					
Total Overlapping Tax Rate	\$ 61.5490	\$ 63.7990	\$ 63.8810	\$ 63.2910	\$ 62.8450
Effective Tax Rates (2)					
· /	\$ 47.3896	\$ 53.5268	\$ 53.6194	\$ 52.9969	\$ 53.8093
•	\$ 51.7799	\$ 56.2425	\$ 56.2835	\$ 55.6423	\$ 55.0506
Public Utility Personal	\$ 61.5490	\$ 63.7990	\$ 63.8810	\$ 63.2910	\$ 62.8450
Police Pension Total Unvoted Millage Total Millage Overlapping Rates by Taxing District Allen County Lima City School District Miscellaneous (a) Total Overlapping Tax Rate Effective Tax Rates (2) Residential/Agricultural Real Commerical/Industrial, Public Utility	0.3000 \$ 3.9000 \$ 3.9000 (1) \$ 2.4000 46.2490 9.0000 \$ 61.5490 \$ 47.3896 \$ 51.7799	\$ 3.9000 \$ 3.9000 \$ 3.9000 \$ 2.4000 48.4990 9.0000 \$ 63.7990 \$ 53.5268 \$ 56.2425	\$ 3.9000 \$ 3.9000 \$ 3.9000 \$ 2.4000 48.5810 9.0000 \$ 63.8810 \$ 53.6194 \$ 56.2835	\$ 3.9000 \$ 3.9000 \$ 3.9000 \$ 2.4000 47.9910 9.0000 \$ 63.2910 \$ 52.9969 \$ 55.6423	\$ 3.9000 \$ 3.9000 \$ 3.9000 \$ 3.9000 \$ 47.5450 9.0000 \$ 62.8450 \$ 53.8093 \$ 55.0506

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.

2017	2016	2015	2014	2013
\$ 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
48.2640	50.1740	50.0300	49.6670	49.5900
9.0000	8.8000	8.0500	7.0500	7.0500
\$ 63.5640	\$ 65.2740	\$ 64.3800	\$ 63.0170	\$ 62.9400
	= =====================================	<u> </u>		
\$ 54.4646	\$ 56.1332	\$ 55.6482	\$ 54.2202	\$ 53.9603
\$ 55.8628	\$ 58.1383	\$ 56.1508	\$ 54.2153	\$ 53.7398
\$ 63.5640	\$ 65.2740	\$ 64.3760	\$ 63.0174	\$ 62.9430

City of Lima Allen County, Ohio

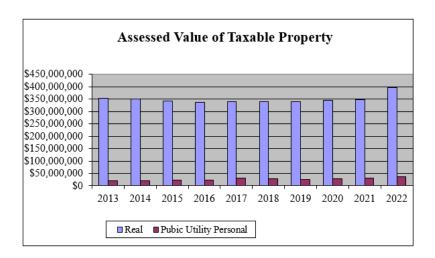
Assessed Valuation and Estimated Actual Values of Taxable Property Last Ten Years

	Real Property (1)					Public Utility Personal Property (2)				Total			
Collection Year	Residential/ Agricultural			Estimated Actual Value	d Asse: Val		Estimated Actual Value		Assessed Value		Estimated Actual Value	Ratio	Full Tax Rate
2022	\$ 261,894,830	\$ 133,566,850	\$ 287,190	\$ 1,130,711,057	\$	35,300,140	\$	40,113,795	\$	431,049,010	\$ 1,170,824,853	36.82%	3.90
2021	225,170,570	121,162,620	195,400	990,081,686		32,381,750		36,797,443		378,910,340	1,026,879,129	36.90%	3.90
2020	224,203,660	119,193,350	178,840	981,645,286		29,230,410		33,216,375		372,806,260	1,014,861,661	36.73%	3.90
2019	224,226,820	120,652,230	163,450	985,835,714		26,935,550		30,608,580		371,978,050	1,016,444,294	36.60%	3.90
2018	214,935,840	124,161,120	160,220	969,306,229		28,247,700		32,099,659		367,504,880	1,001,405,888	36.70%	3.90
2017	216,600,940	123,022,060	162,810	970,816,600		30,906,140		35,120,614		370,691,950	1,005,937,214	36.85%	3.90
2016	216,604,400	120,904,140	168,200	964,790,686		21,875,750		24,858,807		359,552,490	989,649,493	36.33%	3.90
2015	215,656,760	127,500,220	170,020	980,934,286		21,744,460		24,709,614		365,071,460	1,005,643,899	36.30%	3.90
2014	216,715,910	133,665,320	169,130	1,001,572,457		21,397,400		24,315,227		371,947,760	1,025,887,684	36.26%	3.90
2013	217,406,890	135,778,200	160,900	1,009,559,971		19,521,070		22,183,034		372,867,060	1,031,743,006	36.14%	3.90

Sources: Allen County Auditor

Ohio Municipal Advisory Council

⁽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, 0f the second preceding year.



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

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
2021	2022	\$ 1,907,623	\$ 1,398,546	73.31%	\$ 118,732	\$ 1,517,278	79.54%	\$ 390,345	20.46%
2020	2021	1,638,587	1,191,785	72.73%	69,192	1,260,977	76.96%	377,610	23.04%
2019	2020	1,598,234	1,221,933	76.46%	58,930	1,280,863	80.14%	317,371	19.86%
2018	2019	1,579,651	1,220,465	77.26%	68,579	1,289,044	81.60%	290,651	18.40%
2017	2018	1,559,253	1,194,648	76.62%	73,101	1,267,750	81.30%	291,503	18.70%
2016	2017	1,611,075	1,202,572	74.64%	81,012	1,283,584	79.67%	327,491	20.33%
2015	2016	1,594,770	1,172,185	73.50%	70,505	1,242,690	77.92%	352,080	22.08%
2014	2015	1,570,891	1,166,873	74.28%	81,173	1,248,047	79.45%	352,597	22.45%
2013	2014	1,627,937	1,180,972	72.54%	70,851	1,251,823	76.90%	359,454	22.08%
2012	2013	1,617,259	1,184,633	73.25%	64,585	1,249,218	77.24%	356,454	22.04%

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

			ax Year ection Year
		Taxable	Percentage of
		Assessed	Total Assessed
Taxpayer	Rank	Value (1)	Value
Public Utilities			
Ohio Power Company	1	\$ 25,887,850	72.74%
West Ohio Gas Co., Dominion East Ohio	2	5,827,630	16.38%
Total Top Two Public Utilities Taxpayers		\$ 31,715,480	89.12%
Total Assessed Value, Public Utilities		\$ 35,587,330	
Real Estate			
CMK2 Lima II LLC	1	\$ 3,489,430	0.88%
St Ritas Medical Center	2	3,332,390	0.84%
Clocktower Plaza LLC	3	2,587,320	0.65%
CMK2 Lima IV LLC	4	2,319,250	0.59%
Pedcor Investments	5	1,968,180	0.50%
Lima Memorial Hospital	6	1,950,030	0.49%
St Ritas Medical Center LLC	7	1,947,480	0.49%
WalMart Stores East LP	8	1,886,240	0.48%
CMK2 Lima 803 LLC	9	1,545,080	0.39%
3RM Findlay LLC	10	1,520,480	0.38%
Total, Top Ten Principal Real Property Taxpa	nyers	\$ 22,545,880	5.70%
Total Assessed Value, Real Estate		\$ 395,461,680	
Total Assessed Value, All Values		431,049,010	

Source: Allen County Auditor

⁽¹⁾ The amounts presented represent the assessed values upon which 2022 and 2013 collections were based.

			ax Year ection Year
		Taxable	Percentage of
		Assessed	Total Assessed
Taxpayer	Rank	Value (1)	Value
Public Utilities			
Ohio Power Company	1	\$ 16,696,790	84.83%
West Ohio Gas Co., Dominion East Ohio	2	2,646,740	13.45%
Total Top Two Public Utilities Taxpayers		\$ 19,343,530	98.28%
Total Assessed Value, Public Utilities		\$ 19,681,970	
Real Estate			
NNN Health Care Office	1	6,660,780	1.89%
St Ritas Medical Center	2	5,132,350	1.45%
WalMart Stores East LP	3	3,645,120	1.03%
Gateway Jackson Inc.	4	2,828,740	0.80%
Lima Memorial Hospital	5	2,445,190	0.69%
Fisher Investment Property Inc.	6	2,128,570	0.60%
Pedcor Investments	7	1,879,050	0.53%
Fed Two Inc.	8	1,683,470	0.48%
3RM Findlay LLC	9	1,564,860	0.44%
University of Northwestern Ohio	10	1,330,690	0.38%
Total, Top Ten Principal Real Property Taxpa	iyers	\$ 29,298,820	8.30%
Total Assessed Value, Real Estate		\$ 353,185,090	
Total Assessed Value, All Values		372,867,060	

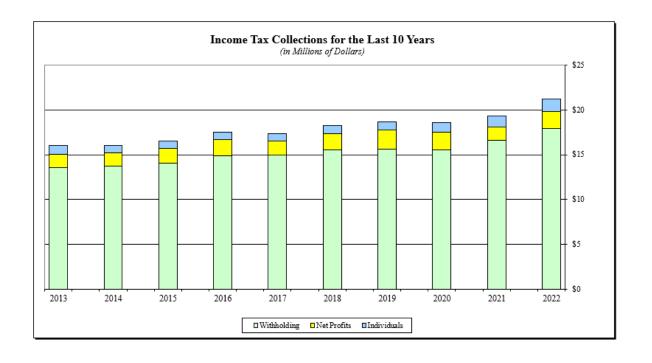
City of Lima Allen County, Ohio

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
2022	1.5%	\$ 23,137,888	\$ 17,904,742	77.38%	\$ 3,376,518	14.59%	\$ 1,856,628	8.02%
2021	1.5%	20,402,151	16,570,599	81.22%	2,181,281	10.69%	1,650,271	8.09%
2020	1.5%	19,068,443	15,544,417	81.52%	2,121,716	11.13%	1,402,309	7.35%
2019	1.5%	19,651,546	15,628,579	79.53%	2,355,012	11.98%	1,667,955	8.49%
2018	1.5%	18,852,459	15,539,506	82.43%	1,873,998	9.94%	1,438,954	7.63%
2017	1.5%	17,679,370	14,922,922	84.41%	1,547,797	8.75%	1,208,651	6.84%
2016	1.5%	17,907,359	14,894,705	83.18%	1,937,354	10.82%	1,075,300	6.00%
2015	1.5%	17,110,608	14,098,687	82.40%	2,114,553	12.36%	897,368	5.24%
2014	1.5%	16,373,467	13,694,774	83.64%	1,817,265	11.10%	861,428	5.26%
2013	1.5%	15,968,768	13,546,026	84.83%	1,640,715	10.27%	782,027	4.90%

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

	2022	2	2013	
Range of Income Assessed	Number of Individual Accounts	Percent of Total Accounts	Number of Individual Accounts	Percent of Total Accounts
\$500,000 and higher	13	0.32	24	0.35
\$499,999 - \$100,000	356	8.66	336	4.87
\$99,999 - \$75,000	316	7.68	374	5.43
\$74,999 - \$50,000	685	16.65	717_	10.40
Total	1,370	33.31	1,451	21.05
All Others	2,743	66.69	5,441	78.95
Total	4,113	100.00	6,892	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 threshholds of which income taxes are assessed and is not a complete number of all individuals accounts on file. The City provides this information from individual tax filings that have been reconciled as of the date of the information request and not from total individual filings received. The current year information is based on tax returns filed through May 31, 2022.

City of Lima Allen County, Ohio

Top Municipal Income Tax Payers - Withholding Accounts Current Year and Nine Years Ago

	202	2	2013	2013		
Range of Amount Withheld	Number of Withholding Accounts	Percent of Total Withholding Accounts	Number of Withholding Accounts	Percent of Total Withholding Accounts		
\$500,000 and higher	5	0.24	3	0.15		
\$499,999 - \$100,000	15	0.71	12	0.59		
\$99,999 - \$75,000	7	0.34	6	0.30		
\$74,999 - \$50,000	20	0.95	16	0.79		
Total	47	2.24	37	1.83		
All Others	2,053	97.76	1,990	98.17		
Total	2,100	100.00	2,027	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 threshholds 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, 2022

Jurisdiction	Governmental Activities Debt Outstanding (2)	Percentage Applicable to City (1)	Amount Applicable to City
Direct:			
City of Lima	\$ 5,148,635	100.00%	\$ 5,148,635
Overlapping			
Allen County	3,079,404	17.81%	548,442
Lima City School District	2,855,000	98.07%	2,799,899
Bath Local School District	20,920,000	0.30%	62,760
Elida Local School District	22,822,003	12.79%	2,918,934
Perry Local School District	8,669,000	14.28%	1,237,933
Shawnee Local School District	412,500	3.56%	14,685
Apollo Career Center	27,525,000	3.65%	1,004,663
Total Overlapping Debt	86,282,907		8,587,315
Total	\$ 91,431,542		\$ 13,735,950

Source: Ohio Municipal Advisory Council. Excludes special assessment and self-supporting debt.

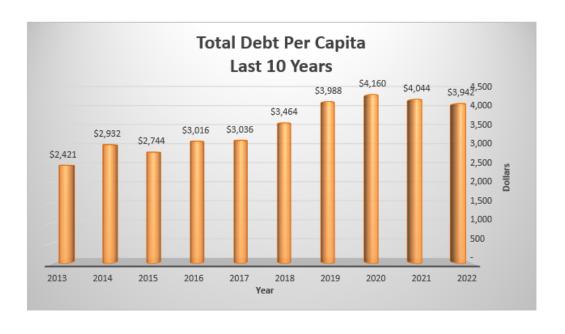
- (1) Percentages were determined by dividing the assessed valuation of the overlapping government located within the boundaries of the City by the total assessed valuation of the government. The valuations used were for calendar year 2022.
- (2) Includes all governmental activities long-term debt obligations including general obligation bonds and premium.

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

		Governmen	tal Activities	_			Business-
Year	General Obligation Bonds	Notes Payable	Capital Leases	Judgment Payable	General Obligation Bonds	Revenue Bonds	Bresler Termination Agreement
2022	\$ 5,148,635	\$ 0	\$ 0	\$ 0	\$ 2,571,752	\$ 6,161,769	\$ 0
2021	5,807,697	0	15,244	0	2,996,128	6,847,610	142,088
2020	6,619,538	0	21,823	0	3,404,041	30,393,229	284,170
2019	7,630,026	0	29,977	0	3,838,925	32,122,125	426,252
2018	8,697,946	0	3,918	0	4,263,465	34,006,346	568,334
2017	1,507,267	2,653,674	6,728	0	3,646,621	35,391,691	710,416
2016	1,900,968	3,113,674	9,002	110,000	3,985,905	37,140,049	852,498
2015	2,386,606	3,113,674	10,862	110,000	4,325,189	38,838,050	994,580
2014	2,843,916	2,033,674	7,554	110,000	4,654,309	40,465,283	1,136,662
2013	3,292,448	0	35,242	110,000	4,975,930	25,123,309	1,278,744

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.



T	ype Activities							
	OWDA Loans	Notes Payable	Capital Leases	(a) Total Debt	(b) Total Personal Income	Debt as Percentage of Personal Income	(b) Population	Debt Per Capita
\$	129,409,689	\$ 0	\$ 0	\$ 143,291,845	\$ 694,250,496	20.64%	36,352	\$ 3,942
	131,570,156	0	0	147,378,923	687,549,920	21.44%	36,440	4,044
	113,687,905	0	0	154,410,706	700,323,556	22.05%	37,117	4,160
	104,836,127	0	0	148,883,432	686,254,635	21.70%	37,335	3,988
	81,159,689	0	0	128,699,698	649,178,775	19.83%	37,149	3,464
	69,948,200	1,011,326	0	114,875,923	632,050,380	18.18%	37,836	3,036
	67,635,679	1,181,326	0	115,929,101	586,626,048	19.76%	38,432	3,016
	55,445,346	1,181,326	0	106,405,633	591,800,544	17.98%	38,771	2,744
	56,533,682	4,881,326	0	112,666,406	586,626,048	19.21%	38,432	2,932
	57,958,570	0	4,580	92,778,823	585,145,780	15.86%	38,330	2,421

	2022	2021	2020	2019
Total Assessed Property Value, as of 12/31	\$ 431,049,010	\$ 378,910,340	\$ 372,806,260	\$ 371,978,050
0 111 171/11 1				
Overall Legal Debt Limit (10 ½ % of Assessed Valuation)	45,260,146	39,785,586	39,144,657	39,057,695
(10 /2 /0 01 /155c55cd variation)	43,200,140	37,703,300	37,144,037	37,037,073
Debt Outstanding:				
General Obligation Bonds	\$ 4,976,250	\$ 5,613,750	\$ 6,402,500	\$ 7,387,250
Bond Anticipation Notes	0	0	0	0
Water/Sewer Revenue Bonds	5,705,000 197,160	6,340,000	29,195,000	30,895,000
Special Assessments (manuscript) Wastewater/Sewer GO Bonds	1,939,375	137,650 2,325,625	207,810 2,696,250	230,900 3,074,375
Water GO Bonds	589,375	620,625	651,250	699,375
Water/Sewer Bond Anticipation Note	0	0	0	0
Total Gross Indebtedness	13,407,160	15,037,650	39,152,810	42,286,900
Less (Exemption Category):				
Bond Anticipation Notes	0	0	0	0
Water/Sewer Revenue Bonds	(5,705,000)	(6,340,000)	(29,195,000)	(30,895,000)
Special Assessments (manuscript)	(197,160)	(137,650)	(207,810)	(230,900)
Wastewater/Sewer GO Bonds Water GO Bonds	(1,939,375)	(2,325,625)	(2,696,250)	(3,074,375)
Water/Sewer Bond Anticipation Note	(589,375) 0	(620,625) 0	(651,250) 0	(699,375)
General Obligation Bond Retirement Fund Balance	(109,599)	(162,334)	(68,811)	(19,860)
	(======================================	(102,003)	(**,***)	(=>,===)
Total Net Debt Applicable to Debt Limit	4,866,651	5,451,416	6,333,689	7,367,390
Legal Debt Margin Within 10 ½ % Limitations	\$ 40,393,495	\$ 34,334,170	\$ 32,810,968	\$ 31,690,305
Legal Debt Margin as a Percentage of the Debt Limit	89.25%	86.30%	83.82%	81.14%
Unvoted Debt Limitation	\$ 23,707,696	\$ 20,840,069	\$ 20,504,344	\$ 20,458,793
(5 1/2 % of Assessed Valuation)				
Total Gross Indebtedness	13,407,160	15,037,650	39,152,810	42,286,900
Less (Exemption Category):	10,107,100	12,037,020	55,152,010	.2,200,500
Bond Anticipation Notes	0	0	0	0
Water/Sewer Revenue Bonds	(5,705,000)	(6,340,000)	(29,195,000)	(30,895,000)
Special Assessments (manuscript)	(197,160)	(137,650)	(207,810)	(230,900)
Wastewater/Sewer GO Bonds	(1,939,375)	(2,325,625)	(2,696,250)	(3,074,375)
Water GO Bonds	(589,375)	(620,625)	(651,250) 0	(699,375)
Water/Sewer Bond Anticipation Note General Obligation Bond Retirement Fund Balance	0 (109,599)	0 (162,334)	(68,811)	0 (19,860)
General Congation Bond Retirement I and Barance	(107,377)	(102,334)	(00,011)	(17,000)
Net Debt Within 5 ½ % Limitations	4,866,651	5,451,416	6,333,689	7,367,390
Unvoted Legal Debt Margin Within 5 ½ % Limitations	\$ 18,841,045	\$ 15,388,653	\$ 14,170,655	\$ 13,091,403
Unvoted legal Debt Margin as a Percentage of the Unvoted Debt Limitation	79.47%	73.84%	69.11%	63.99%

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.

2018	2017	2016	2015	2014	2013
\$ 367,504,880	\$ 370,691,950	\$ 359,552,490	\$ 365,071,460	\$ 371,947,760	\$ 372,867,060
29 599 012	29 022 655	27 752 011	29 222 502	20.054.515	20 151 041
38,588,012	38,922,655	37,753,011	38,332,503	39,054,515	39,151,041
\$ 8,428,500	\$ 1,497,000	\$ 1,886,500	\$ 2,367,000	\$ 2,819,500	\$ 3,263,500
0 32,770,000	2,653,674 34,750,000	3,695,000 36,490,000	3,695,000 38,180,000	2,615,000 39,800,000	0 25,195,000
234,540	306,750	312,040	298,060	321,550	276,935
3,447,500	3,620,000	3,955,000	4,290,000	8,315,000	4,935,000
742,500	0	0	0	0	0
0	1,011,326	600,000	600,000	600,000	0
45,623,040	43,838,750	46,938,540	49,430,060	54,471,050	33,670,435
0	(2,653,674)	(3,695,000)	0	0	0
(32,770,000)	(34,750,000)	(36,490,000)	(38,180,000)	(39,800,000)	(25,195,000)
(234,540)	(306,750)	(312,040)	(298,060)	(321,550)	(276,935)
(3,447,500)	(3,620,000)	(3,955,000)	(4,290,000)	(8,315,000)	(4,935,000)
(742,500) 0	(1.011.226)	0 (600,000)	0 (600,000)	0 (600,000)	0
0	(1,011,326) 0	(600,000)	(48,904)	18,716	(50,781)
			(40,704)	10,710	(30,701)
8,428,500	1,497,000	1,886,501	6,013,096	5,453,216	3,212,719
\$ 30,159,512	\$ 37,425,655	\$ 35,866,510	\$ 32,319,407	\$ 33,601,299	\$ 35,938,322
78.16%	96.15%	95.00%	84.31%	86.04%	91.79%
\$ 20,212,768	\$ 20,388,057	\$ 19,775,387	\$ 20,078,930	\$ 20,457,127	\$ 20,507,688
45,623,040	43,838,750	46,938,540	49,430,060	54,471,050	33,670,435
0	(2,653,674)	(3,695,000)	0	0	0
(32,770,000)	(34,750,000)	(36,490,000)	(38,180,000)	(39,800,000)	(25,195,000)
(234,540)	(306,750)	(312,040)	(298,060)	(321,550)	(276,935)
(3,447,500)	(3,620,000)	(3,955,000)	(4,290,000)	(8,315,000)	(4,935,000)
(742,500) 0	(1,011,326)	(600,000)	(600,000)	(600,000)	0
0	0	1	(48,904)	18,716	(50,781)
8,428,500	1,497,000	1,886,501	6,013,096	5,453,216	3,212,719
\$ 11,784,268	\$ 18,891,057	\$ 17,888,886	\$ 14,065,834	\$ 15,003,911	\$ 17,294,969
58.30%	92.66%	90.46%	70.05%	73.34%	84.33%

City of Lima Allen County, Ohio

Ratio of Net General Obligation Bonded Debt to Assessed Value and Net Bonded Debt Per Capita Last Ten Years

Year	Population (1)	Estimated Assessed Value of Taxable Property (2)	 Gross Bonded Debt (3)	P	onded Debt ayable from Enterprise Revenues	Bor	Net nded Debt (4)	Ratio of Net Bonded Debt to Estimated Assessed Value of Taxable Property	Net Bonded Debt Per Capita
2022	36,352	\$ 431,049,010	\$ 7,720,387	\$	2,571,752	\$	5,148,635	1.2%	\$ 141.63
2021	36,440	378,910,340	8,803,825		2,996,128		5,807,697	1.5%	159.38
2020	37,117	372,806,260	10,023,579		3,404,041		6,619,538	1.8%	178.34
2019	37,335	371,978,050	11,468,951		3,838,925		7,630,026	2.1%	204.37
2018	37,149	367,504,880	12,961,411		4,263,465		8,697,946	2.4%	234.14
2017	37,836	370,691,950	5,153,888		3,646,621		1,507,267	0.4%	39.84
2016	38,432	359,552,490	5,886,873		3,985,905		1,900,968	0.5%	49.46
2015	38,771	365,071,460	6,711,795		4,325,189		2,386,606	0.7%	61.56
2014	38,432	371,947,760	7,498,225		4,654,309		2,843,916	0.8%	74.00
2013	38,330	372,867,060	8,268,378		4,975,930		3,292,448	0.9%	85.90

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Sources:

- (1) See the schedule "Demographic and Economic Statistics, Last Ten Years" for population.
- (2) Allen County Auditor
 (3) Includes both governmental activities and business-type activities general obligation bonds.
- (4) Amounts restricted for debt service as presented in the entity-wide Statement of Net Position include resources to be used for special assessment interfund obligations and not available for repayment of general obligation debt. The portion of net position that is cash is immaterial to adjust the above ratio calculation.

City of LimaAllen County, Ohio

Pledged Revenue Coverage Water Revenue Bonds Last Ten Years

	Water	Direct	<u>-</u>	Debt S	ervice	
Year	Service Charges and Interest (1)	Operating Expenses (2)	Net Available Revenues	Principal	Interest	Coverage
2022	\$ 0	\$ 0	\$ 0	\$ 0 (3)	\$ 0	-
2021	19,228,660	6,795,836	12,432,824	3,045,000 (3)	54,437	4.01
2020	19,343,465	10,172,704	9,170,761	280,000	130,938	22.32
2019	18,128,730	10,329,074	7,799,656	440,000	145,017	13.33
2018	17,430,613	11,549,614	5,880,999	430,000	157,918	10.00
2017	17,491,982	10,749,195	6,742,787	415,000	170,368	11.52
2016	17,342,760	10,413,544	6,929,216	405,000	182,518	11.79
2015	14,869,299	9,965,908	4,903,391	390,000	192,268	8.42
2014	14,778,627	8,932,864	5,845,763	385,000	200,930	9.98
2013	12,699,784	8,287,174	4,412,610	375,000	208,430	7.56

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

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

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

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

City of Lima Allen County, Ohio

Pledged Revenue Coverage Sewer Revenue Bonds Last Ten Years

	Sewer	Direct		Debt \$	Service	
Year	Service Charges and Interest (1)	Operating Expenses (2)	Net Available Revenues	Principal	Interest	Coverage
2022	\$ 13,470,943	\$ 2,738,527	\$ 10,732,416	\$ 635,000	\$ 266,200	11.91
2021	12,300,136	2,336,636	9,963,500	600,000	284,200	11.27
2020	12,737,476	4,364,585	8,372,891	1,390,000	1,136,819	3.31
2019	12,590,988	4,269,732	8,321,256	1,435,000	1,200,163	3.16
2018	12,766,889	6,930,706	5,836,183	1,380,000	1,046,462	2.41
2017	14,347,250	8,883,778	5,463,472	1,325,000	1,498,255	1.94
2016	12,896,290	7,566,857	5,329,433	1,285,000	1,543,531	1.88
2015	11,675,193	7,300,139	4,375,054	1,230,000	1,540,469	1.58
2014	12,318,671	6,575,957	5,742,714	945,000	933,445	3.06
2013	11,015,626	6,690,608	4,325,018	925,000	952,662	2.30

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

The City issued additional sewer improvement revenue bonds in 2014.

The City issued additional sewer improvement revenue bonds in 2018.

The City refunded the 2010 and 2014 series revenue bonds during 2021.

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

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

City of Lima Allen County, Ohio

Demographic and Economic Statistics Last Ten Years

Year	Population (1)	Total Personal Income (5)	Personal Income Per Capita (1)	Median Household Income (1)	School Enrollment (2)	Allen County Unemployment Rate (3)	Total Assessed Property Value (4)
2022	36,352	\$ 694,250,496	\$ 19,098	\$ 42,070	3,389	4.2%	\$ 431,049,010
2021	36,440	687,549,920	18,868	43,357	3,440	5.7%	378,910,340
2020	37,117	700,323,556	18,868	43,357	3,598	6.6%	372,806,260
2019	37,335	686,254,635	18,381	42,257	3,620	3.8%	371,978,050
2018	37,149	649,178,775	17,475	41,064	3,660	5.0%	367,504,880
2017	37,836	632,050,380	16,705	38,077	3,623	5.0%	370,691,950
2016	38,432	586,626,048	15,264	34,913	3,736	5.8%	359,552,490
2015	38,771	591,800,544	15,264	34,913	3,894	5.6%	365,071,460
2014	38,432	586,626,048	15,264	28,900	3,940	5.0%	371,947,760
2013	38,330	585,145,780	15,266	28,050	3,779	7.9%	372,867,060

Note: In 2020, increased unemployment rate was primarily due to the order from the Ohio Governor to close all non-essential business operations due to the COVID-19 pandemic. 2021 and 2022 reflect the area's economic recovery.

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

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

⁽²⁾ Sources: Lima City School District audited financial statements; Ohio Dept. of Education Enrollment Data

⁽³⁾ Source: Bureau of Labor Statistics; U.S. Department of Labor

⁽⁴⁾ Source: Allen County Auditor

⁽⁵⁾ Computation of per capita personal income multiplied by population

City of Lima Allen County, Ohio

Principal Employers Current Year and Seven Years Ago

December 31, 2022

Employer	Number of Employees	Rank	Percentage of Total City Employment
Bon Secours Mercy Health Inc.	3,384	1	7.7%
Lima Memorial Hospital	1,883	2	4.3%
Custom Staffing	1,237	3	2.8%
Allen County	1,139	4	2.6%
Lima City Board of Education	979	5	2.2%
Wal-Mart Associates Inc	926	6	2.1%
Spherion of Lima Inc	874	7	2.0%
State of Ohio	701	8	1.6%
BEF Foods Inc	607	9	1.4%
Honda of America	552	10	1.3%
Total	12,282		
Total Employment within the City	43,870		

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

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

December 31, 2015

Employer	Number of Employees	<u>Rank</u>	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

			2022					2021		
	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	8.00		11.00	7.00	4.00	8.00		12.00	8.00
Council	1.00			1.00	1.00	1.00			1.00	1.00
Finance	3.00			3.00	3.00	2.00			2.00	2.00
Auditor / Purchasing	5.00			5.00	5.00	5.00			5.00	5.00
Mayor's Office	2.00			2.00	2.00	0.00			0.00	0.00
Workforce & Small Business Development	1.00			1.00	1.00				0.00	0.00
Public Information	1.00			1.00	1.00				0.00	0.00
Law	12.00	1.00		13.00	12.50	11.00			11.00	11.00
Public Works Administration	5.00			5.00	5.00	3.00			3.00	3.00
Engineering	3.00		1.00	4.00	3.50	4.00			4.00	4.00
Human Resources	3.00		1.00	4.00	3.50	2.00			2.00	2.00
Civil Service	2.00	4.00	1100	4.00	2.00	2.00	4.00		4.00	2.00
Tax	6.00	1.00		6.00	6.00	6.00	1.00		6.00	6.00
Judges	28.00	5.00		33.00	30.50	27.00	5.00		32.00	29.50
Municipal Court	18.00	5.00		18.00	18.00	18.00	1.00		19.00	18.50
Public Buildings/Service Department	10.00			0.00	0.00	16.00	1.00		0.00	0.00
Public Buildings/Service Department				0.00	0.00				0.00	0.00
Security of Persons and Property										
Police	83.00			83.00	83.00	80.00			80.00	80.00
	21.00	1.00		22.00	21.50	21.00			21.00	21.00
Police - Dispatchers/Office/Other Fire	84.00	1.00		84.00	84.00	76.00			76.00	76.00
Fire - Secretary - Other	1.00			1.00	1.00	1.00			1.00	1.00
Leisure Time Activities										
Parks Dept.	10.00		9.00	19.00	14.50	11.00		10.00	21.00	16.00
Recreation	2.00		15.00	17.00	9.50	2.00		16.00	18.00	10.00
Municipal Pool				0.00	0.00				0.00	0.00
Community Development										
Building / Zoning	7.00			7.00	7.00	7.00			7.00	7.00
General Community Development	14.00			14.00	14.00	14.00			14.00	14.00
Transportation										
Street Maintenance and Repair	27.05			27.05	27.05	27.05			27.05	27.05
•										
Utility Services										
Utilities Administration	5.00			5.00	5.00	5.00			5.00	5.00
Data Services Group	8.00			8.00	8.00	7.00			7.00	7.00
Water	40.00		1.00	41.00	40.50	43.60			43.60	43.60
Sewer	37.00		1.00	38.00	37.50	34.40			34.40	34.40
Customer Service	12.00		20	12.00	12.00	12.00			12.00	12.00
Storm Water	14.95			14.95	14.95	14.95			14.95	14.95
	11.75			11.75	11.75	1/5			. 1.75	11.75
Totals:	457.00	19.00	28.00	504.00	480.50	439.00	18.00	26.00	483.00	461.00
10000	157.00	17.00	20.00	201.00	100.50	.57.00	10.00	20.00	.05.00	101.00

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.

		2020					2019					2018		
Full	Part	c 1	T . 1	Annual	Full	Part	G 1	T . 1	Annual	Full	Part	6 1	T . 1	Annual
Time	Time S	Seasonal	Total	FTE's (1)	Time	Time	Seasonal	Total	FTE's (1)	Time	Time	Seasonal	Total	FTE's (1)
4.00	8.00		12.00	8.00	3.00	8.00		11.00	7.00	3.00	11.00		14.00	8.50
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	2.00			2.00	2.00
5.00			5.00	5.00	5.00			5.00	5.00	5.00			5.00	5.00
1.00			1.00	1.00	1.00			1.00	1.00	1.00			1.00	1.00
			0.00	0.00				0.00	0.00				0.00	0.00
			0.00	0.00				0.00	0.00				0.00	0.00
10.00		1.00	11.00	10.50	12.00			12.00	12.00	9.00			9.00	9.00
3.00			3.00	3.00	4.00			4.00	4.00	3.00			3.00	3.00
4.00		1.00	5.00	4.50	5.00			5.00	5.00	5.00			5.00	5.00
2.00			2.00	2.00	3.00			3.00	3.00	2.00	1.00		3.00	2.50
	4.00		4.00	2.00		5.00		5.00	2.50		5.00		5.00	2.50
6.00			6.00	6.00	7.00			7.00	7.00	6.00			6.00	6.00
26.00	5.00		31.00	28.50	24.00	5.00		29.00	26.50	26.00	6.00		32.00	29.00
15.00	1.00		16.00	15.50	17.00	2.00		19.00	18.00	17.00	1.00		18.00	17.50
			0.00	0.00	0.00	0		0.00	0.00	1.00			1.00	1.00
78.00			78.00	78.00	84.00			84.00	84.00	85.00			85.00	85.00
21.00	1.00		22.00	21.50	21.00	2.00		23.00	22.00	20.00	3.00		23.00	21.50
70.00			70.00	70.00	74.00			74.00	74.00	78.00			78.00	78.00
1.00			1.00	1.00	1.00			1.00	1.00	1.00			1.00	1.00
10.00		5.00	15.00	12.50	10.00		12.00	22.00	16.00	11.00		11.00	22.00	16.50
2.00		8.00	10.00	6.00	2.00		15.00	17.00	9.50	2.00		18.00	20.00	11.00
		0.00	0.00	0.00			19.00	19.00	9.50			17.00	17.00	8.50
7.00			7.00	7.00	8.00			8.00	8.00	8.00			8.00	8.00
11.00			11.00	11.00	12.00			12.00	12.00	11.00			11.00	11.00
24.80			24.80	24.80	26.00			26.00	26.00	28.00			28.00	28.00
6.00			6.00	6.00	6.00			6.00	6.00	5.00			5.00	5.00
5.00			5.00	5.00	6.00			6.00	6.00	6.00			6.00	6.00
40.60			40.60	40.60	41.00		5.00	46.00	43.50	39.00		7.00	46.00	42.50
33.40			33.40	33.40	34.00		3.00	37.00	35.50	34.00		2.00	36.00	35.00
14.00			14.00	14.00	13.00		1.00	14.00	13.50	13.00		2.00	13.00	13.00
13.20			13.20	13.20	14.00		1.00	14.00	14.00	13.00			13.00	13.00
416.00	19.00	15.00	450.00	433.00	436.00	22.00	55.00	513.00	474.50	436.00	27.00	55.00	518.00	477.00

City of Lima Allen County, Ohio

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

	2017	2016	2015	2014	2013
	Annual	Annual	Annual	Annual	Annual
	FTE's	FTE's	FTE's	FTE's	FTE's
	(1)	(1)	(1)	(1)	(1)
General Government	<u> </u>		<u> </u>		
Elected Officials	7.50	7.50	7.00	8.00	9.00
Council	1.00	1.00	1.00	1.00	1.00
Finance/Mayor	2.00	2.00	2.00	2.00	2.00
Auditor / Purchasing	4.00	4.00	4.00	4.00	3.00
Mayor's Office	0	0	0	0	0
Law/Pub Defender	9.00	10.00	11.00	9.50	8.50
Public Works Administration	3.00	3.00	3.00	2.00	6.00
Engineering	6.00	6.00	4.50	4.00	3.50
Human Resources	2.50	2.50	2.00	2.00	2.50
Civil Service	2.00	1.50	2.50	2.50	2.00
Tax	6.00	6.00	6.00	6.00	5.00
Judges	25.50	27.50	24.50	27.50	22.00
Municipal Court	18.50	19.00	16.50	17.50	25.50
Public Buildings/Service Department	1.00	1.00	1.00	1.00	1.00
Tuble Buildings/Service Department	1.00	1.00	1.00	1.00	1.00
Security of Persons and Property					
Police	90.00	90.00	92.00	81.00	78.00
Police - Dispatchers/Office/Other	25.00	19.50	18.00	20.50	20.50
Fire	76.00	76.00	74.00	72.00	68.00
Fire - Secretary - Other	1.00	1.50	1.50	2.00	1.00
Leisure Time Activities					
Parks Dept.	14.00	16.00	18.50	19.00	14.50
Recreation	9.00	9.50	10.00	10.00	11.00
Municipal Pool	7.00	10.00	7.50	6.00	5.50
Wumeipai i ooi	7.00	10.00	7.30	0.00	3.30
Community Development					
Building / Zoning	6.00	6.00	6.00	6.00	5.00
General Community Development	10.00	11.00	9.00	9.00	11.00
Transportation					
Street Maintenance and Repair	26.00	26.50	25.50	26.50	34.00
Utility Services					
Utilities Administration	6.00	7.00	6.00	6.00	6.00
Data Services Group	5.00	6.00	6.00	6.00	6.00
Water	39.50	40.50	41.50	47.50	32.50
Sewer	34.00	35.00	36.50	35.50	25.00
Customer Service	13.00	13.50	13.50	15.00	9.50
Storm Water	10.00	13.00	12.00	13.00	15.00
Storili water	10.00	13.00	12.00	13.00	15.00
Totals:	459.50	472.00	462.50	462.00	433.50

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	 2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Government										
Council and Clerk										
Number of Ordinances Passed	278	331	271	302	298	330	281	275	304	252
Number of Resolutions Passed	19	27	19	22	11	8	9	8	16	12
Auditor/Finance Department										
Number of checks/ vouchers issued	7,937	7,109	6,929	7,571	7,000	8,054	8,518	8,679	8,187	7,974
Amount of checks written	\$ 71,578,912	\$ 61,060,321	\$ 55,715,798	\$ 73,782,875	\$ 62,051,700	\$ 55,928,341	\$ 72,738,467	\$ 53,804,556	\$ 47,622,182	\$ 45,283,572
Interest earnings for fiscal year (cash basis)	\$ 933,324	\$ 256,836	\$ 524,731	\$ 807,515	\$ 459,896	\$ 318,875	\$ 204,365	\$ 152,266	\$ 142,005	\$ 175,287
Agency Ratings - Standard & Poors (Water)	A+	AA	AA	AA						
Agency Ratings - Standard & Poors (Sewer)	A	A	A	A	A	A	A	A+	A+	A+
Agency Ratings - Moody's Financial Services (GO)	A1									
General Fund Cash Balances	\$ 14,078,577	\$ 14,157,401	\$ 11,596,004	\$ 7,592,473	\$ 8,177,422	\$ 87,655,201	\$ 8,721,549	\$ 8,856,871	\$ 8,845,640	\$ 8,770,603
Human Resources Department										
Net Aggregate Health Costs	\$ 7,520,586	\$ 8,528,055	\$ 8,415,626	\$ 8,488,999	\$ 8,118,116	\$ 7,555,268	\$ 6,920,555	\$ 5,901,364	\$ 5,687,168	\$ 5,280,821
Percentage Enrollment in Wellness Programs	30.6%	36.0%	39.0%	26.0%	26.7%	28.3%	45.9%	33.5%	28.9%	26.7%
Number of hires of Police Officers from certified lists	8	10	1	2	9	3	6	9	8	4
Number of hires of Fire/Medics from certified lists	13	10	0	0	4	2	3	4	6	0
Income Tax Department										
Active Income Tax Accounts										
Individual	8,154	7,443	7,424	7,824	7,551	5,838	5,647	4,944	5,567	5,336
Business	1,700	2,207	2,150	2,097	2,003	3,376	3,334	4,325	3,270	3,414
Withholding	2,012	1,963	1,304	1,929	1,330	1,328	1,416	1,493	1,549	1,515
Amount of Penalties and Interest Collected	\$ 338,767	\$ 301,642	\$ 223,520	\$ 268,204	\$ 251,978	\$ 163,285	\$ 191,232	\$ 149,527	\$ 142,314	\$ 122,998
Annual number of Corporate withholding forms processed	19,679	20,391	19,335	19,165	19,035	18,071	17,861	13,031	15,125	15,061
Annual number of balance due statements forms processed	3,548	2,553	2,183	2,788	2,397	2,307	3,332	2,774	2,435	1,135
Annual number of estimated payment forms processed	3,830	4,028	3,320	3,416	2,957	1,410	3,452	4,203	4,301	4,153
Annual number of reconciliations of withholdings processed	1,991	1,962	2,046	2,113	2,190	2,216	2,223	2,235	2,197	2,214
Law Director										
Claims administered through Claims Advisory Board	18	22	8	21	18	15	12	31	47	25
Dollar amount of contracts reviewed	\$ 25,287,692	\$ 13,406,709	\$ 6,681,076	\$ 9,261,851	\$ 71,293,160	\$ 9,260,351	\$ 5,623,292	\$ 4,604,776	\$ 5,265,922	NA
Number of cases prosecuted	6,989	6,677	6,176	8,602	9,230	8,627	10,359	8,581	9,507	7,896
Total collections	\$ 104,894	\$ 572,107	\$ 77,691	\$ 85,535	\$ 107,836	\$ 141,211	\$ 145,205	\$ 276,897	\$ 23,504	\$ 35,739
Municipal Court										
Number of Civil Cases	2,788	2,579	2,727	4,358	3,677	3,745	3,277	3,297	4,024	3,823
Number of Criminal cases	2,370	2,482	2,460	3,539	5,447	3,568	3,493	3,372	4,024	4,004
Number of OVI cases	693	704	568	954	1,054	1,157	1,245	1,019	1,056	947
Number of other Traffic cases	6,995	9,183	7,255	12,803	16,794	13,863	14,561	13,115	13,835	12,631
Number of Arraignments	9,996	15,026	10,265	15,208	17,639	21,247	19,697	20,016	19,550	18,086
37 1 6 1 1 5 1 2	973	778		0.65						5.00
Number of persons placed on Probation Number of Subpoenas issued	9/3	//0	592	867	768	749	712	785	714	560

City of Lima
Allen County, Ohio

Operating Indicators by Function/Program (continue)

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

Function/Program		2022		2021	_	2020	 2019	_	2018	_	2017	_	2016	_	2015		2014	_	2013
Building Department Indicators																			
Residential Permits Issued **		829		734		663	855		396		383		398		409		363		380
Commercial Permits Issued **		780		941		817	919		652		791		639		583		670		649
Total Permits Issued	-	1,609		1,675		1,480	 1,774		1,048		1,174		1,037	_	992		1,033		1,029
Estimated Costs of Projects of Permit Customers	-	,		,			 							_					
Residential	\$	5,010,742	\$ 2	2,331,127	\$	3,159,001	\$ 3,347,443	\$	2,090,154	\$	1,190,725	\$	2,197,971	\$	2,686,757	\$	2,299,729	\$	1,630,305
Commercial		9,736,496		7,534,272		85,204,985	92,520,252		43,562,832		64,144,406		73,159,345		64,976,012		76,971,526		54,638,474
Total Estimated Cost		4,747,238		9,865,399	\$	88,363,986	\$ 95,867,695	\$	45,652,986	\$	65,335,131	\$	75,357,316	\$	67,662,769	\$	79,271,255	\$	56,268,779
Security of Persons & Property																			
Police Department																			
Employees of the Department																			
Sworn		74		73		70	78		83		80		83		86		73		68
Civilian		20		18		18	19		19		21		18		20		19		16
Part-time	<u></u>	0		0		0	2		2		2		3		4		3		4
Total Employees of the Department		94		91		88	99		104		103		104		110		95		88
Total Calls for Services		39,836		36,602		35,334	41,208		43,670		45,707		48,205		45,336		42,509		43,571
Crimes																			
Homicide		5		3		13	6		5		7		8		3		4		3
Rape		54		85		58	61		45		52		46		49		39		42
Robbery		68		51		59	65		68		81		122		82		75		78
Assault		556		567		143	133		120		113		1,297		1,093		1,114		1,433
Burglary		467		337		341	397		478		569		97		602		605		382
Larceny/Theft		1,380		1,231		1,001	1,102		1,182		1,413		2,125		1,556		1,297		1,350
Simple Assaults		835		754		1,121	1,121		989		1,000		955		936		1,009		1,190
Record Number																			
Reports		8,543		8,376		7,987	8,981		12,163		10,230		9,218		9,538		7,226		7,086
Record Checks		7,691		6,519		4,660	7,976		7,139		7,282		7,673		9,477		8,062		8,496
Court Notices		2,250		2,267		2,773	3,986		4,586		5,770		6,924		6,685		9,262		8,693
Warrants/Summons		2,320		2,266		2,065	2,054		2,094		2,082		2,129		1,876		2,307		2,707
Audio/Video		6,633		5,153		4,992	4,542		3,907		3,446		3,489		2,822		2,692	_	2,504
Total Records		27,437		24,581		22,477	 27,539	_	29,889	_	28,810	_	29,433	_	30,398	_	29,549		29,486
Fire Department																			
EMS Operations																			
EMS Responses		4,409		4,323		3,881	3,827		3,956		3,735		3,881		3,733		3,559		3,117
EMS Billing Collections	\$	717,207	\$	542,365	\$	529,225	\$ 569,713	\$	491,845	\$	425,618	\$	481,749	\$	496,103	\$	525,671	\$	367,949
Fire Operations																			
Fire Responses		190		173		224	212		212		226		212		219		233		226
Hazardous Condition Responses		146		174		367	265		202		197		188		229		210		211
Service Calls		602		569		545	423		442		475		399		332		404		295
Number of Personnel		72		72		69	71		75		73		75		72		68		69
Prevention Services																			
Fire Safety Inspections		210		237		226	219		188		204		203		187		193		185
Safety City Participants		270		0		0	1,280		2,200		1,920		2,002		1,999		2,200		4,500
Students Given Fire & Safety Education		2,088		2,080		2,130	2,645		2,738		3,108		2,377		3,349		2,408		2,410

City of Lima Allen County, Ohio Operating Indicators by Function/Program (continued) Last Ten Years

Leaf collection (hours)

Function/Program	 2022	 2021	 2020	 2019	 2018	 2017	 2016	 2015	2014	 2013
Fire Department (continued)										
Arson Investigation										
Incendiary Fires	17	13	22	19	14	20	21	24	32	25
Accidental Fires	25	19	21	27	40	29	27	25	23	25
Undetermined Fires	5	7	1	13	5	11	7	11	7	7
Juvenile	0	0	11	1	4	5	3	4	4	4
Total Arson Investigations	47	 39	55	 60	63	 65	58	64	66	61
Leisure Time Activities										
Parks and Recreation										
Recreation Swimming pool attendance	0	0	0	5,656	5,931	5,715	7,051	5,415	4,096	4,419
Recreation Mens & Womens Leagues Participation	6,944	6,048	6,525	8,112	7,552	6,512	5,456	5,984	5,640	5,820
Playground Participation	2,607	2,589	0	3,169	3,336	3,462	3,323	2,787	3,171	3,171
Shelter House Reservations	277	201	22	249	225	205	217	225	260	248
Youth Leagues Participation	10,220	8,424	7,210	8,976	8,904	6,460	6,692	5,089	5,160	4,812
Community Environment ***										
Housing Counseling/Training	11	25	18	24	30	28	22	25	105	105
Costs Associated with Housing Counseling/Training	\$ 21,157	\$ 25,201	\$ 25,200	\$ 25,990	\$ 24,410	\$ 25,200	\$ 25,472	\$ 31,028	\$ 32,566	\$ 33,955
Street/Sidewalk Improvement Projects	38,494	2,800	997	2,624	1,640	3,805	2,493	48	49	45
Costs Associated with Street/Sidewalk Improvement Projects	\$ 242,036	\$ 221,183	\$ 134,891	\$ 152,793	\$ 193,795	\$ 149,061	\$ 290,316	\$ 268,616	\$ 212,084	\$ 231,938
Clearance and Demolition of Structures	4	3	10	10	5	2	13	19	8	5
Costs Associated with Clearance & Demolitions	\$ 68,173	\$ 42,604	\$ 68,095	\$ 110,398	\$ 151,385	\$ 3,848	\$ 106,150	\$ 133,692	\$ 50,991	\$ 179,345
Property Maintenance inspections	3,154	1,996	2,835	2,657	4,271	2,774	2,493	2,563	2,382	2,200
Costs Associated with Property Maintenance & Inspections	\$ 219,982	\$ 192,780	\$ 219,790	\$ 193,168	\$ 167,663	\$ 171,367	\$ 143,798	\$ 137,097	\$ 196,570	\$ 263,857
Transportation										
Streets Department		4.60				6 50				
Rejuvenating Spray on Streets (Miles)	5.00	4.60	5.40	5.90	5.20	6.70	4.14	4.81	4.29	3.11
Crackseal Coating Program (hours)	182	166	10	76	271	219	528	335	137	189
Street Improvements-Asphalt Overlay (linear feet)	28,055	30,446	47,665	37,752	32,665	35,376	47,836	25,400	28,934	16,420
Street Improvements-Asphalt-Non-Utility Cuts (hours) *	3,993	3,884	3,986	4,286 1,447	4,761	4,155	4,851 1,995	4,385	3,858	4,791 940
Street Improvements-Asphalt-Utility Cuts (hours) *	1,825 697	1,581 298	2,019 514	1,447	1,867 329	2,293 0	309	1,991 24	1,590 32	865
Street Repair-Full depth (hours) Street Repair-Curbs and Sidewalks (hours)	097	0	40	0	8	0	0	0	9	00.
Street Repair-Curbs and Sidewarks (nours) Street Repair-Berms (hours)	114	131	298	172	122	901	502	378	60	673
Street Light Repairs, including Retro Fitting (hours)	745	582	746	791	1,259	708	1,273	1,259	1,147	1,680
Guardrail Repair (hours)	52	91	51	30	203	84	80	221	360	89
Paint Striping-Pavement Marking and Street Painting (hours)	455	384	107	351	343	490	662	487	357	381
Street Sweeper (hours)	2,630	2,662	2,507	2,853	3,034	4,337	2,860	2,802	3,380	2,051
Alley Maintenance, including Brushing (hours)	1,607	2,299	2,647	1,030	1,247	1,601	1,493	1,235	2,072	1,562
Concrete repairs-Non-Utility (hours) *	275	476	393	488	238	196	544	412	191	600
Concrete repairs-Utility (hours) *	778	1,282	1,250	1,256	1,851	1,407	1,703	817	1,136	1,457
Catch Basin Repairs (hours)	3,479	3,536	3,502	3,465	3,616	4,497	3,381	4,767	3,239	3,458
Catch Basin Cleaning (hours)	2,827	2,984	3,374	2,378	3,686	3,874	3,931	2,351	2,433	2,842
Leaf collection (hours)	1 300	1 776	1 505	1 880	2 565	2 403	3 220	2.016	2 1/1/	2 500

1,595

1,880

2,565

2,403

3,220

2,016

2,144

2,599

1,390

1,776

City of Lima Allen County, Ohio

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

Function/Program		2022		2021	=	2020		2019		2018		2017		2016		2015		2014		2013
Function/Frogram		2022	_	2021	_	2020	-	2019	_	2016	-	2017	_	2010	_	2013	_	2014	_	2013
Streets Department (continued)																				
Tree Removal and Trimming (hours)		3,415		2,492		3,014		2,603		2,409		2,451		2,392		1,979		2,156		3,049
Number of Trees Planted per year		115		120		247		20		17		33		20		10		13		13
Signage, including Parks Dept. (hours)		1,233		284		1,650		2,278		2,340		2,499		2,507		2,715		3,077		2,921
Snow & Ice Removal (regular labor cost)	\$	52,309	\$	- /	\$	38,321	\$,	\$	39,160	\$,	\$	37,939	\$	49,101	\$	54,657	\$	23,389
Snow & Ice Removal (overtime labor cost)	\$	48,216	\$		\$	23,690	\$	18,616	\$	18,616	\$	- ,	\$	18,486	\$	28,299	\$	90,625	\$	37,443
Equipment Repairs/Body Shop (cost)	\$	306,575	\$. ,	\$	151,331	\$	- ,	\$	158,000	\$,_, -	\$	137,274	\$	137,284	\$	120,806	\$	74,675
Tons of Snow-Melting Salt Used		1,189		896		1,027		881		881		934		790		1,484		2,374		1,741
Water Department																				
Water Rates per 1st 300 Cu ft of water used	\$	12.63	\$	12.32	\$	12.32	\$	11.30	\$	10.37	\$	9.51	\$	9.51	\$	8.46	\$	7.52	\$	6.86
Average number of water accounts billed monthly																				
Residential		22,731		22,706		22,592		23,468		22,404		22,177		22,183		22,138		22,093		22,007
Industrial		69		71		78		83		80		83		98		94		94		94
Commercial		1,978		1,962		1,936		1,941		1,876		1,848		1,832		1,832		1,841		1,833
Total Customers	-	24,778	_	24,739	_	24,606		25,492	_	24,360	_	24,108		24,113		24,064		24,028		23,934
Total Water Collections Annually (Inlcuding P&I)	-		_		_				_		_									
Residential	\$	8,581,431	\$	8,424,331	\$	8,441,345	\$	7,789,384	\$	6,891,163	\$	6,777,797	\$	6,721,277	\$	6,151,975	\$	5,963,115	\$	5,195,214
Industrial		6,681,508		6,423,086		6,492,244		6,391,991		5,518,002		6,481,775		5,554,141		4,732,703		4,316,816		3,764,984
Commercial		4,973,833		4,931,965		4,560,526		4,448,977		4,597,122		3,394,546		3,400,627		3,163,007		2,877,227		2,370,806
General Fund Water Contract (all customers)		8,606,312		8,655,351		8,357,253		8,188,392		7,727,826		8,009,943		7,270,914		6,418,984		5,849,016		5,080,895
Total Collections	\$	28,843,084	\$	28,434,733	\$	27,851,368	\$	26,818,744	\$	24,734,113	\$	24,664,061	\$	22,946,959	\$	20,466,669	\$	19,006,174	\$	16,411,899
Sewer Department																				
Sewer Rates per 1st 300 Cu ft of water used	s	44.79	s	46.17	\$	46.17	\$	41.34	s	39.77	\$	38.22	s	34.91	\$	31.63	s	28.37	\$	26.63
Avg. number of sewer accounts billed monthly	Ψ.	,		10.17	Ψ.	10117				37.77		30.22	Ψ.	3		31.03	Ψ.	20.57	Ψ	20.03
Residential		13,881		13,933		13,901		13,848		13,860		13,730		13,773		13,782		13,802		13,922
Industrial		45		45		53		55		54		59		75		73		73		72
Commercial		1,262		1,255		1,240		1,241		1,222		1,220		1,207		1,212		1,233		1,243
Total Customers	_	15,188	_	15,233	_	15,194	_	15,144	_	15,136	_	15,009	_	15,055		15,067		15,108	_	15,237
Total Sewer Collections Annually (Inlcuding P&I)	_	15,100	_	15,255	_	15,174	_	15,144	_	13,130	_	15,007	_	13,033		13,007		15,100	_	15,257
Residential	s	9,048,654	s	8,706,537	\$	8,695,389	\$	8,390,066	s	7,977,037	\$	7,935,372	s	7,356,298	\$	6,951,948	\$	6,422,306	\$	6,196,411
Industrial	Ψ	2,509,482	Ψ	2,849,193	Ψ	2,969,147	Ψ	2,504,856	Ψ	2,695,017	Ψ	2,965,259	Ψ	2,499,602	Ψ	2,106,605	Ψ	1,928,000	Ψ	1.893.477
Commercial		4,156,268		4,127,688		3,711,576		3,760,333		3,226,561		3,755,832		3,315,787		3,163,004		2,861,700		2,535,080
Total Collections	S	15,714,404	s		s	15,376,112	S	14,655,255	S	13,898,615	S	14,656,463	S	13,171,687	s	12,221,557	s	11,212,006	s	10,624,968
Total flow of wastewater treatment plant (Billions of Gallons)	Ψ.	4.522	Ψ.	4.522	Ψ	4.740	Ψ	5.447	Ψ	6.126	Ψ	5.567	Ψ.	4.756	Ψ	5.408	Ψ	5.335	Ψ	5.138
Average daily flow (Millions of gallons per day)		13.017		13.017		12.980		15.650		16.780		15.250		12.990		14.820		14.62		14.08
Tons of dry sludge removed		2,071.39		2,071.39		2,296.11		3,019.30		2,943.57		2,256.90		2,519.90		9,188.00		8,163.70		5,671.10
Refuse Services																				
Average number of accounts billed monthly		11,040		11,670		11,627		11,577		11,588		11,475		11,518		11,526		11,548		11,651
Total Refuse Collections Annually (Inleuding P&I)		11,040		11,070		11,027		11,5//		11,500		11,7/3		11,510		11,520		11,570		11,051
Residential	s	2,950,685	s	2,829,057	\$	2,818,596	\$	2,803,380	s	2,828,457	s	2,827,948	\$	2,808,956	\$	2,847,567	\$	2,839,794	\$	2,919,982
Commercial	٠	9,228	Φ	3,678	Ψ	3,841	Ψ	3,842	φ	3,615	Φ	3,599	Φ	3,755	Φ	3,703	Φ	3,013	Φ	3,368
Total Collections	•	2,959,913	\$		\$	2,822,437	\$		S	2,832,072	e	2,831,547	\$	2,812,711	\$	2,851,270	s	2,842,807	s	2,923,350
Total Conections	3	2,939,913	3	2,032,133	Þ	4,044,437	Þ	2,007,222	Þ	4,034,072	3	2,031,34/	Þ	2,012,/11	Þ	2,031,2/0	Þ	4,044,007	Þ	2,923,330

Source: City Department records

Notes:

* "Non-Utility" refers to services performed for the Street Department by the Streets Department. "Utility" refers to services performed for the City's Utilities Department or for utility companies outside the City (e.g. local gas company).

** Building and Zoning permit activities include permits issued for the City's Engineering Department as well as the Fire Department's Life Safety permits, beginning with 2019.

*** Community Environment activities presented rely significantly on the available CDBG and HOME grants. Operating indicators presented are for a "grant year" which ended September 30th of the applicable year.

City of Lima Allen County, Ohio

Capital Assets Statistics by Department/Program Last Ten Years

Function/Program	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Governmental Activities										
General Government										
Municipal Administrative										
Building	1	1	1	1	1	1	1	1	1	1
Municipal Court Building	1	1	1	1	1	1	1	1	1	1
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Vehicles, including confiscated	58	56	57	58	57	60	56	52	53	58
Fire										
Operating Stations	3	3	3	3	3	3	3	3	3	3
Pumpers/Fire Trucks	6	6	6	6	6	6	6	6	7	8
Ambulances	4	4	4	4	4	3	3	3	3	3
Vehicles	12	13	13	13	13	10	11	12	10	8
Parks and Recreation										
Parks	8	8	8	8	8	8	7	7	7	7
Pools	1	1	1	1	1	1	1	1	1	1
Observatories	1	1	1	1	1	1	1	1	1	1
Safety City	1	1	1	1	1	1	1	1	1	1
Rentable Shelters	5	5	5	5	5	5	5	5	5	5
Concert Pavillion	1	1	1	1	1	1	1	1	1	1
Fieldhouse	1	1	1	1	1	1	1	1	1	1
Vehicles	19	26	27	24	23	20	21	16	18	18
Community Development										
Vehicles	8	8	7	7	8	8	6	7	8	10
Public Works										
Streets (miles)	179	179	179	179	179	179	178	178	178	178
Administrative Vehicles	2	2	2	2	2	3	3	3	3	3
Engineering Vehicles	3	4	4	4	7	5	5	4	4	4
Building & Zoning Vehicles	3	4	2	2	3	2	1	2	2	2
Streets/Service Vehicles	44	47	47	43	31	39	40	50	49	47
Business-Type Activities										
Water Department										
Water Lines (miles)	491	485	485	485	482	482	450	450	450	450
Vehicles	14	14	14	14	13	12	11	11	11	10
Wastewater										
Sanitary Sewers (miles)	253	252	252	253	252	252	240	240	240	240
Vehicles	16	17	17	18	17	15	17	17	17	17
Utilities Administration	11	11	10	10	9	9	9	8	9	9
Customer Service Fleet	5	6	6	4	4	4	4	4	4	4
Field Services Fleet	48	46	42	43	42	39	37	41	37	37
Storm Water										
Storm Sewers (miles)	96	95	95	105	91	91	90	90	NA	NA
Service Vehicles	7	6	6	5	6	4	4	4	3	2

Source: Capital Asset System, City Departmental Records

NA - Information Not Available

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CITY OF LIMA

ALLEN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 8/24/2023

88 East Broad Street, Columbus, Ohio 43215 Phone: 614-466-4514 or 800-282-0370