

**CITY OF MANSFIELD  
RICHLAND COUNTY, OHIO**

**AUDIT REPORT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2015**

***James G. Zupka, CPA, Inc.***  
**Certified Public Accountants**





# Dave Yost • Auditor of State

Members of City Council  
City of Mansfield  
30 North Diamond Street  
Mansfield, Ohio 44902

We have reviewed the *Independent Auditor's Report* of the City of Mansfield, Richland County, prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2015 through December 31, 2015. 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 Mansfield is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost  
Auditor of State

August 25, 2016

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**CITY OF MANSFIELD  
RICHLAND COUNTY, OHIO  
AUDIT REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2015**

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**JAMES G. ZUPKA, C.P.A., INC.**

*Certified Public Accountants  
5240 East 98<sup>th</sup> Street  
Garfield Hts., Ohio 44125*

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Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

**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 the Members of City Council  
City of Mansfield  
Mansfield, Ohio

The Honorable Dave Yost  
Auditor of State  
State of Ohio

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mansfield, Richland County, Ohio, (City) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 21, 2016, wherein we noted the City adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27 and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68, and restated its net position at December 31, 2014 for governmental and business-type activities. In addition, the City restated its net position at December 31, 2014 for governmental activities due to an error in intergovernmental receivable.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City of Mansfield, Ohio's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Mansfield, Ohio's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Mansfield, Ohio'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 of Mansfield, Ohio's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### ***Compliance and Other Matters***

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

### ***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Mansfield, Ohio'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 of Mansfield, Ohio's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



James G. Zupka, CPA, Inc.  
Certified Public Accountants

June 21, 2016

**JAMES G. ZUPKA, C.P.A., INC.**

*Certified Public Accountants*

*5240 East 98<sup>th</sup> Street*

*Garfield Hts., Ohio 44125*

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

To the Members of City Council  
City of Mansfield, Ohio

The Honorable David Yost  
Auditor of State  
State of Ohio

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

We have audited the City of Mansfield, Richland County, Ohio's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Mansfield, Ohio's major federal programs for the year ended December 31, 2015. The City of Mansfield, Ohio's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

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

In our opinion, the City of Mansfield, Ohio, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

### **Report on Internal Control Over Compliance**

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

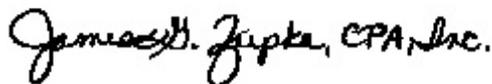
*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mansfield, Ohio, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City of Mansfield, Ohio's basic financial statements. We issued our report thereon dated June 21, 2016, which contained unmodified opinions on those financial statements. Our opinion also explained that the City adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, and restated its net position of the governmental activities and business-type activities at December 31, 2014. In addition, the City restated its net position at December 31, 2014 for governmental activities due to an error in intergovernmental receivable. 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 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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.



James G. Zupka, CPA, Inc.  
Certified Public Accountants

June 21, 2016

**CITY OF MANSFIELD  
RICHLAND COUNTY, OHIO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

<b>Federal Grantor/ Pass Through Grantor/ Program Title</b>	<b>Federal CFDA Number</b>	<b>Grant Number</b>	<b>Federal Expenditures</b>
<b><u>U.S. Department of Housing and Urban Development</u></b>			
<b><u>Direct Programs</u></b>			
<i>Community Development Block Grant Cluster</i>			
Community Development Block Grants - Entitlement Grants	14.218	CB-13-MC-39-0017	\$ 417,224
Community Development Block Grants - Entitlement Grants	14.218	CB-14-MC-39-0017	359,414
Community Development Block Grants - Entitlement Grants	14.218	CB-15-MC-39-0017	259,178
<i>Total Community Development Block Grant Cluster</i>			<u>1,035,816</u>
HOME Investment Partnerships Program	14.239	M-13-MC-39-0221	95,089
HOME Investment Partnerships Program	14.239	M-14-MC-39-0221	16,394
HOME Investment Partnerships Program	14.239	M-15-MC-39-0221	12,345
<i>Total CFDA #14.239</i>			<u>123,828</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u>1,159,644</u>
<b><u>U.S. Department of Agriculture</u></b>			
<b><u>Passed Through the Ohio Department of Education</u></b>			
Child and Adult Care Food Program	10.558	not available	<u>4,212</u>
<b>Total U.S. Department of Agriculture</b>			<u>4,212</u>
<b><u>U.S. Department of Justice</u></b>			
<b><u>Direct Programs</u></b>			
Violence Against Women Formula Grants	16.588	2013-WF-VA2-8854	1,397
Violence Against Women Formula Grants	16.588	2014-WF-VA2-8854	48,050
Violence Against Women Formula Grants	16.588	2012-WF-VA2-8854	8,193
			<u>57,640</u>
Bulletproof Vest Partnership Program	16.607	2013BUBX07039001	70
Bulletproof Vest Partnership Program	16.607	2014BUBX07039001	425
			<u>495</u>
Public Safety Partnership and Community Policing Grants	16.710	2013UMWX0202	<u>262,055</u>
<b>Total Direct Programs</b>			320,190
<b><u>Passed Through the National Association of Police Athletic League, Inc.</u></b>			
National PAL Mentoring Grant	16.726	2013-JU-FX-0024	<u>6,000</u>
<b><u>Passed Through the Ohio Bureau of Criminal Identification and Investigation, Office of the Attorney General</u></b>			
DNA Index System Backlog Reduction	16.564	2012-DN-BX-K446	1,915
DNA Index System Backlog Reduction	16.564	2013-DN-BX-K446	95,423
DNA Index System Backlog Reduction	16.564	2014-DN-BX-K446	25,803
<i>Total CFDA #16.564</i>			<u>123,141</u>
<b><u>Passed Through the Ohio Attorney General's Office</u></b>			
Crime Victim Assistance	16.575	2015VAGENE019	26,224
Crime Victim Assistance	16.575	2015SAGENE019	3,276
Crime Victim Assistance	16.575	2016VAGENE019	8,689
Crime Victim Assistance	16.575	2016SAGENE019	805
<i>Total CFDA #16.575</i>			<u>38,994</u>

(Continued)

**CITY OF MANSFIELD  
 RICHLAND COUNTY, OHIO  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2015  
 (CONTINUED)**

<b>Federal Grantor/ Pass Through Grantor/ Program Title</b>	<b>Federal CFDA Number</b>	<b>Grant Number</b>	<b>Federal Expenditures</b>
<b>U.S. Department of Justice</b>			
<i><u>Passed Through the Office of Criminal Justice Services</u></i>			
<i><u>Justice Assistance Grant (JAG) Program</u></i>			
Project Safe Neighborhoods	16.609	2013-PS-PSN-397	<u>23,227</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	14-JG-A01-6404	103,550
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-0146	8,997
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-JG-C01-6919	1,568
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DL-LEF-5808	68,525
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DL-LEF-5808A	104,175
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DL-LEF-5808	<u>135,899</u>
<i>Total Justice Assistance Grant (JAG) Program</i>			<u>422,714</u>
Paul Coverdell Forensic Science Imp Grants	16.742	2014-PC-NFS-7808	<u>3,217</u>
<i><u>Passed Through Kent State University</u></i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-JG-A02-V6947	898
Total Passed Through Kent State University			<u>898</u>
<b>Total U.S. Department of Justice</b>			<u>938,381</u>
<b>U.S. Department of Transportation</b>			
<i><u>Direct Programs</u></i>			
Airport Improvement Program	20.106	3-39-0049	3,410
Airport Improvement Program	20.106	3-39-0049	<u>3,355,980</u>
<i>Total Direct Programs</i>			<u>3,359,390</u>
<i><u>Passed Through the Ohio Department of Transportation</u></i>			
National Transportation Act/Locally Administered Project	20.205	88331	25,057
National Transportation Act/Locally Administered Project	20.205	88728	2,468,484
National Transportation Act/Locally Administered Project	20.205	94545	<u>7,076</u>
<i>Total Passed Through Programs</i>			<u>2,500,617</u>
<b>Total U.S. Department of Transportation</b>			<u>5,860,007</u>
<b>U.S. Department of Homeland Security</b>			
<i><u>Direct Program</u></i>			
Staffing for Adequate Fire and Emergency Response	97.083	EMW-2011-FH-00615	<u>267,672</u>
<i><u>(Passed Through the Ohio Department of Public Safety)</u></i>			
<i><u>(Passed Through the Emergency Medical Services)</u></i>			
Assistance to Firefighters	97.044		<u>2,000</u>
<b>Total U.S. Department of Homeland Security</b>			<u>269,672</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 8,231,916</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**CITY OF MANSFIELD  
RICHLAND COUNTY, OHIO  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

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**NOTE 1: SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards and Expenditures Schedule (the Schedule) reports the City of Mansfield's (the City) federal award programs' and disbursement. The schedule has been prepared on the cash basis of accounting.

**NOTE 2: SUBRECIPIENTS**

The City passes certain federal awards received from the U.S. Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As Note A 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 3: CHILD NUTRITION CLUSTER**

The City commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the City assumes it expends federal monies first.

**NOTE 4: 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 MANSFIELD  
 RICHLAND COUNTY, OHIO  
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2015  
 (CONTINUED)**

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**NOTE 5: COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The City has a revolving loan fund (RFL) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the City. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property.

Activity in the CDBG revolving loan fund during 2015 is as follows:

Beginning loans receivable balance as of January 1, 2015	\$ 2,276,039
Loans made	92,000
Loan Principal repaid	(139,936)
Loan Principal Write-offs	<u>(25,020)</u>
Ending loans receivable balance as of December 31, 2015	<u>\$ 2,203,083</u>
Cash balance on hand in the revolving loan fund as of December 31, 2015	<u>\$ 511,733</u>

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2015, the City estimates \$946,861 to be uncollectible.

**CITY OF MANSFIELD  
 RICHLAND COUNTY, OHIO  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED DECEMBER 31, 2015**

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

2015(i)	Type of Financial Statement Opinion	Unmodified
2015(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2015(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2015(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2015(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2015(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
2015(v)	Type of Major Programs' Compliance Opinions	Unmodified
2015(vi)	Are there any reportable findings under .510(a)?	No
2015(vii)	Major Programs (list):  Community Development Block Grant Cluster-CFDA#14.218 Airport Improvement Program - CFDA #20.106	
2015(viii)	Dollar Threshold: A/B Programs	Type A: \$750,000 Type B: All Others
2015(ix)	Low Risk Auditee?	No

**2. FINDING 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 MANSFIELD  
RICHLAND COUNTY, OHIO  
SCHEDULE OF PRIOR FINDINGS AND RECOMMENDATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

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The prior audit report, as of December 31, 2014, included no findings or citations. Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.

# City of Mansfield, Ohio



Comprehensive Annual Financial Report  
For The Year Ended December 31, 2015



# **City of Mansfield, Ohio**

## **Comprehensive Annual Financial Report**

*For the Year Ended December 31, 2015*

Issued by:

City of Mansfield  
Department of Finance

Linn Steward, CPA  
Director of Finance



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# **INTRODUCTORY SECTION**

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**City of Mansfield, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2015*  
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# City of Mansfield

Linn Steward CPA, Finance Director  
30 North Diamond Street – Mansfield, OH 44902

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Email: [lsteward@ci.mansfield.oh.us](mailto:lsteward@ci.mansfield.oh.us) – Office: (419)755-9781 Fax-(419)755-9405

June 21, 2016

Citizens of Mansfield and  
Members of Mansfield City Council

As the Finance Director for the City of Mansfield, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Mansfield, Ohio for the year ended December 31, 2015. The report has been prepared for the citizens of Mansfield, the elected officials, bondholders, the investment community, rating agencies, and all persons interested in the financial affairs of the City.

This Comprehensive Annual Financial Report enables the City of Mansfield (the City) to comply with the Ohio Administrative Code Section 117-2-03(B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires cities reporting on a GAAP basis to file an unaudited annual report with the Auditor of State within 150 days of year end.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

James G. Zupka, CPA, Inc. has issued an unmodified (“clean”) opinion on the City of Mansfield’s financial statements for the year ended December 31, 2015. The independent auditor’s report is located at the front of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

## **Profile of the Government**

The City, founded in 1808, is conveniently located in Richland County in north central Ohio, approximately 65 miles northeast of the City of Columbus and 75 miles southwest of the City of Cleveland. The City is the county seat and the largest city in the county, covering an area of 30.87 square miles. Mansfield was initially incorporated as a village in 1828, and was later incorporated as a city in 1857. The City’s 2010 population was 47,821, according to the U.S. Census.

The City operates under and is governed by its Charter, first adopted by the voters in 1982 and has been and may be amended by the voters from time to time. The City is also subject to some general laws that are applicable to all cities. Under the Ohio Constitution, the City may exercise all powers of local self-government, and police powers to the extent not in conflict with applicable general laws.

The Charter provides for a “Mayor-Council” form of government. In addition, a President of Council, Finance Director, Law Director, two Judges and a Clerk of the Municipal Court are also elected. Council members serve four year, staggered terms; the President of Council, the Mayor, Finance Director, Clerk of Courts, and Law Director serve four year terms, and judicial officials serve six year terms.

Legislative authority is vested in an eight member council. Two members are elected at-large and six members are elected from wards. Council fixes compensation of City officials and employees, and enacts ordinances and resolutions relating to City services, tax levies, appropriating and borrowing money, licensing and regulating business and trades, and other municipal purposes. The President of Council is the presiding officer at council meetings and acts as Mayor of the City in the Mayor’s absence. The President of Council has no vote in council except in the event of a tie.

## **Local Economy**

The City is an important industrial and marketing center strategically located between Cleveland and Columbus. It is the largest populated city between the two cities off Interstate 71 making it a desirable crossroads for business. In addition, the City has immediate access to six State and U.S. Highways, with sixteen motor freight truck line offices or terminals.

Conrail and Ashland Short Line Railway provide rail service to the Mansfield area and industrial parks. These rail services provide local industries with easy access for transporting supplies and products.

The City owned-and-operated Mansfield Lahm Airport, located within the City, is easily accessible to both residents and industry. With a 9,001 foot primary runway and a 6,795 foot crosswind runway, control tower operations and precision approaches, the airport can handle large and small military and civilian airplanes. It encompasses over 2,400 acres with immediate access to a number of adjoining industrial parks comprising approximately 90 businesses that contribute to the economy of Mansfield. Mansfield Lahm Airport is home to the 179<sup>th</sup> Airlift Wing of the Ohio Air National Guard, and the 200<sup>th</sup> Red Horse detachment.

Mansfield is home to three institutions of higher learning. Sited on a shared campus are North Central State College, and the Mansfield branch of the Ohio State University. Ashland University recently opened the Dwight Schar College of Nursing and Health Sciences.

The City offers several economic development tools to attract business and industry. Enterprise zone benefits pursuant to Ohio Law may be offered by contract to entities who agree to make a capital investment to create and/or retain jobs. Additionally, the City actively promotes economic development by offering retention and expansion support and assistance for those businesses already located in the community. These programs are designed to help offset the high cost of business start-up activities as well as assist existing businesses to grow and remain competitive in the long-term.

Once known as the appliance center of the nation, the City is home to many generations of skilled workers eager to continue the region’s prominence in industrial areas including, high tech fuel cell development, pump production, steel production and fabrication, and automotive parts assembly. In recent years, the healthcare industry has grown in the City.

The largest employer in the City is the OhioHealth MedCentral Health System. MedCentral offers laboratory and diagnostic imaging services. In addition, it offers a Level II Trauma Center and Level II Perinatal Department. MedCentral also provides complete cardiac care at the MedCentral Heart Care Center; comprehensive neurological services at MedCentral Rapid Response walk-in medical center; MedCentral WorkAble industrial health and safety services; and MedCentral Home Care and Hospice.

Manufacturing employment remains a crucial component in the economic vitality of the City. Several industrial parks have been developed in the vicinity of Mansfield Lahm Airport. The City has invested in infrastructure to provide turnkey operations for more than 90 businesses that are located in the airport area. With the backing of a HUD 108 loan, plus grants from the Ohio Department of Development, more than 100 acres have been turned into sites for new and expanding companies. There are approximately 6,000 employees working in the area. With new infrastructure and development planned for the Airport West Industrial Park and the Reid Industrial Park, the City is hopeful additional jobs will be created in the future.

### **Long-Term Financial Planning**

The City prefers to pay for its governmental capital items from existing capital improvement funds. The City currently maintains capital project funds for street resurfacing, Ohio Public Works, Reid industrial park, police capital equipment, electrical service upgrade and fire capital equipment. Although future borrowings for these purposes are not anticipated, the issuance of debt may be required for other types of major capital expenditures. Various Purpose Bonds were issued in 2002, and refunded in 2013, for the purpose of furnishing and equipping a building for the service departments, constructing a new fire station, and constructing three public streets in and around the airport industrial complex. Various Purpose Bonds were issued in 2009 for the purpose of constructing, furnishing and equipping a new fire station and improving the City's courtroom security system.

The City prefers to pay for business-type capital items with existing reserves, but future borrowings will be necessary to meet EPA requirements. Various Purpose Bonds were issued in 2009 for the purpose of improving the City's wastewater treatment plant.

### **Relevant Financial Policies**

In 2003, an ordinance was passed establishing EMS response service and transport fees. An amendment to the ordinance was passed in 2014, changing the allocation of fees. Each year, ninety-five percent of the first \$1.5 million in proceeds are deposited and used by the City's safety services fund. Five percent of the first \$1.5 million in proceeds are deposited into a capital equipment fund for the Fire Department. All proceeds in excess of \$1.5 million are equally divided between the safety services fund and the fire capital equipment fund.

In 2012, an ordinance was passed to establish a separation reserve for the purpose of accumulating resources for the payment of sick leave, vacation leave and compensatory time off upon an employee's retirement or separation from the City. This measure ensures the City has funds available to offset contractually obligated compensated absence liabilities.

In 2013, an ordinance was passed to establish a budget stabilization reserve for the purpose of accumulating resources to stabilize departmental budgets against cyclical changes in revenues and expenditures. This measure ensures the City can provide consistent uninterrupted municipal services in the event of economic disruption.

In 2014, an ordinance was passed adopting a long-term financial planning policy to promote the City's on-going financial sustainability beyond a single budget cycle. The policy provides guidance to help ensure long-term service and infrastructure needs are met without unplanned increases in rates or disruptive cuts to services, while maintaining reserves adequate to buffer the City against risks.

## **Major Initiatives**

With the use of local tax dollars, the City continues to revitalize neighborhoods by demolishing blighted properties. The City contracts with the Richland County Land Reutilization Corporation (RCLRC), also known as the “land bank”, to manage its demolition program. The land bank aids in expediting many processes in order to return otherwise abandoned properties back to the tax base by “cleaning” the title of liens and pending legal matters and selling it to a viable party.

The City was awarded a \$1,000,000 grant from the State of Ohio for the demolition and environmental remediation of property located near the corner of Main Street and Longview Avenue. The Main and Longview Economic Development Project is scheduled for completion in 2016.

The City has been approved to receive federal funds to improve Trimble Road between Cook Road and Marion Avenue. Developers are increasingly interested in developing the vacant land south of the new Veteran Affairs Clinic. The proposed improvements will provide a total of two through lanes per direction with additional turn lanes at each intersection. Traffic signal upgrades and drainage improvements will support local land use and relieve anticipated congestion. Pedestrian facilities will be installed along the corridor. A multi-use pedestrian path is also being considered to accommodate active travel. The project is estimated to cost \$4.5 million.

The City began making renovations to the terminal building at the Mansfield Lahm Airport in 2015. These improvements are projected to cost approximately \$200,000 and are scheduled for completion in 2016.

## **Cultural Opportunities**

The Miss Ohio Pageant is held in Mansfield each June. The pageant is a source of community wide support and pride, from the Miss Ohio festival and parade to the crowning of Miss Ohio at the historic grand Renaissance Theater, a 1920’s grand baroque theater.

The downtown Richland Carousel Park provides entertainment for children and adults. Other local entertainment options include theatrical productions at the Mansfield Playhouse, shows at the Mansfield Art Center, and classes at the Richland Academy of Arts and Sciences.

Kingwood Center is a 47 acre garden estate that is open to the public and hosts many events during the year.

The Ohio State Reformatory Historic Site receives visitors from all over the world. Every year tourists, movie buffs, thrill seekers and paranormal investigators walk through the halls of this majestic structure. The buildings and grounds have been used in various movies including “The Shawshank Redemption”.

The Mansfield area has many recreational opportunities as well, including 29 parks covering 291 acres. The parks vary in what they have to offer including baseball and softball fields, basketball courts, tennis and volleyball courts, fishing areas, picnic areas with public grills, and playgrounds. The City also maintains two swimming pools for the public to enjoy during the summer months. Clearfork Reservoir is located seven miles southwest of Mansfield near State Route 97. The lake together with 1,000 acres of surrounding land is available for picnicking, boating, fishing, camping, hiking, hunting and other forms of recreation. Those looking for exercise can try bicycling or in-line skating on the 18 mile B&O Bike Trail, which begins at North Lake Park in the City, running south through Lexington and Bellville and ending in Butler.

## 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 Mansfield, Ohio, for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2014. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR). The contents of this report must conform to program standards and must satisfy both Generally Accepted Accounting Principles (GAAP) and applicable legal requirements.

A Certificate of Achievement is valid for one year only. The City of Mansfield has received a Certificate of Achievement for the last thirty years (years ended 1985-2014). We believe our current report continues to conform to Certificate of Achievement program requirements, and we are submitting it to the Government Finance Officers Association of the United States and Canada (GFOA) to determine its eligibility for another certificate.

The CAFR is available by request or can be accessed through the internet on our web site at [www.ci.mansfield.oh.us](http://www.ci.mansfield.oh.us).

I would like to offer my sincere appreciation to Scott Arnett and all the staff members in the Finance Department. I am grateful for their dedicated efforts which helped produce this report.

Sincere thanks goes to the Local Government Services Section of the Auditor of State's Office for their assistance in the organization and final review of our 2015 Comprehensive Annual Financial Report.

Special thanks is extended to members of City council, elected officials, department heads and City employees whose continued support and cooperation is necessary for the City of Mansfield to conform to reporting requirements established for municipal governments.

Finally, I wish to thank the citizens of Mansfield for the opportunity to serve as Finance Director.

Sincerely,

A handwritten signature in black ink that reads "Linn Steward". The signature is written in a cursive style with a large, sweeping initial "L".

Linn Steward, CPA  
Finance Director



Government Finance Officers Association

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

Presented to

**City of Mansfield  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2014**

Executive Director/CEO

## City of Mansfield, Ohio

*Principal Officials*  
*December 31, 2015*

### Elected Officials

#### **Executive:**

Mayor..... Timothy L. Theaker  
Director of Finance ..... Linn D. Steward  
Director of Law..... John R. Spon

#### **Judicial:**

Municipal Court Judge..... Frank Ardis  
Municipal Court Judge..... Jerry E. Ault  
Clerk of Court ..... Daniel F. Smith

#### **Legislative:**

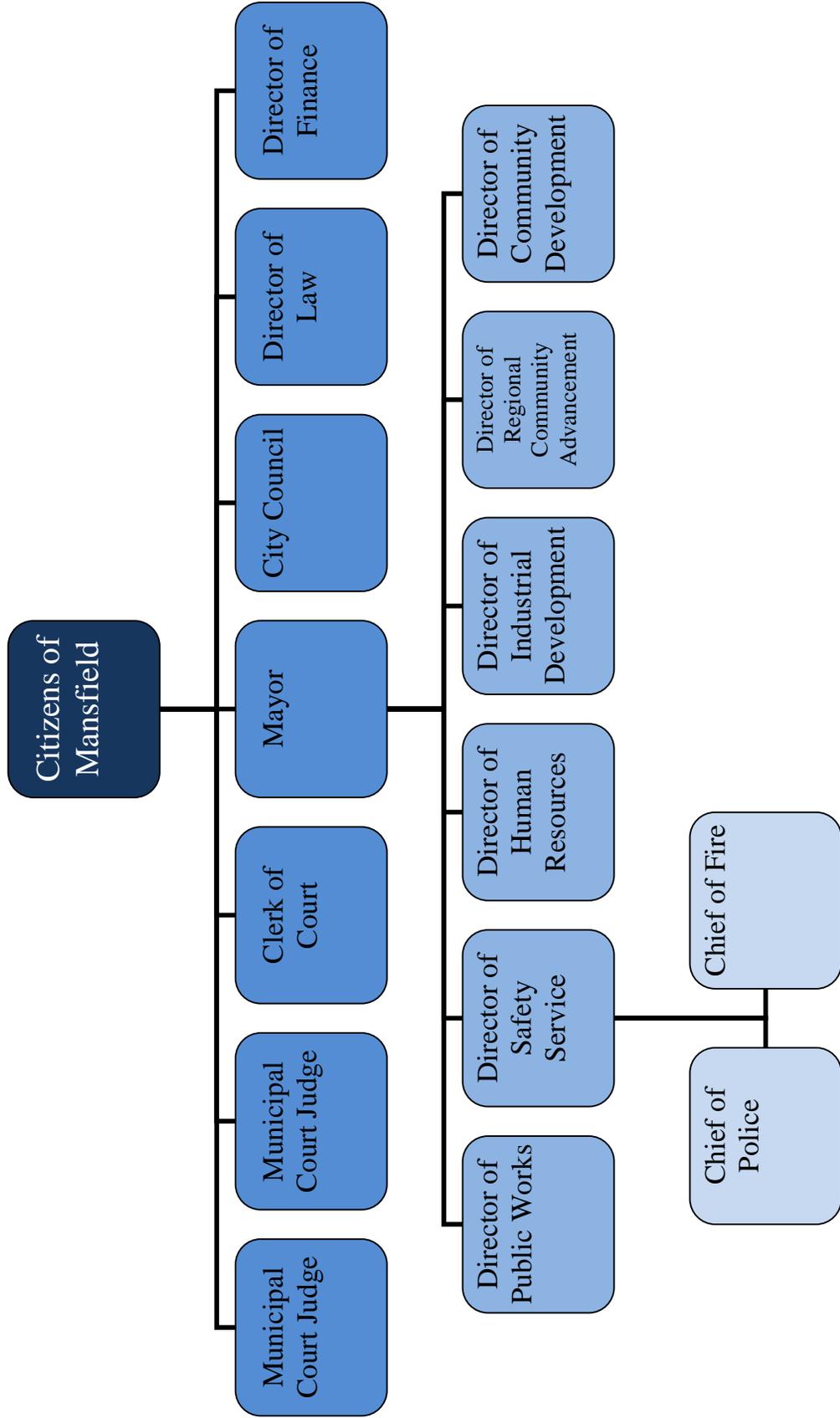
President of Council..... Phillip E. Scott  
Council Members  
Ward 1..... Michael N. Hill  
Ward 2..... Jeffrey W. Rock  
Ward 3..... John VanHarlingen  
Ward 4..... Walden A. Jefferson  
Ward 5..... Jason T. Lawrence  
Ward 6..... Garnetta Pender  
At Large ..... Don M. Bryant  
At Large ..... Clifford Mears, Jr.

### Appointed Officials

Director of Safety Service..... Lori A. Cope  
Director of Public Works ..... Angelo N. Klousiadis  
Director of Human Resources..... Dave L. Remy  
Director of Industrial Development ..... Timothy R. Bowersock  
Director of Community Development ..... Sammie J. Dunn, Jr.  
Director of Regional Community Advancement ..... Lisa Hall  
Chief of Police ..... Kenneth A. Coontz, Jr.  
Chief of Fire..... Steven J. Strickling

The present terms of the executive branch and the President of Council will expire December 31, 2019. The present terms of the legislative branch will expire December 31, 2017, or December 31, 2019. All members of Council serve a four year term. All appointed officials serve at the pleasure of the Mayor.

# City of Mansfield, Ohio Organizational Structure



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# **FINANCIAL SECTION**

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**JAMES G. ZUPKA, C.P.A., INC.**

*Certified Public Accountants  
5240 East 98<sup>th</sup> Street  
Garfield Hts., Ohio 44125*

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Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT**

To the Members of City Council  
City of Mansfield  
Mansfield, Ohio

The Honorable Dave Yost  
Auditor of State  
State of Ohio

**Report on the Financial Statements**

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

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

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

***Auditor's Responsibility***

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

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

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

### ***Opinions***

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

### ***Emphasis of Matter***

As described in Note 3 to the basic financial statements, the City adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27 and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68, and restated its net position at December 31, 2014 for governmental and business-type activities. In addition, the City restated its net position at December 31, 2014 for governmental activities due to an error in intergovernmental receivable. Our opinion is not modified with respect to these matters.

### ***Other Matters***

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

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

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

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2016, on our consideration of the City of Mansfield, Ohio'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 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 of Mansfield, Ohio's internal control over financial reporting and compliance.



James G. Zupka, CPA, Inc.  
Certified Public Accountants

June 21, 2016

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**City of Mansfield, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2015*  
*Unaudited*

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The management's discussion and analysis of the City of Mansfield's financial performance provides an overall review of the City's financial activities for the year ended December 31, 2015. The intent of this discussion and analysis is to look at the City's financial performance as a whole; readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the City's financial performance.

**Financial Highlights:**

Key Financial highlights for 2015 were as follows:

- During 2015, the City's net position increased by over \$8.6 million. This increase is mainly due to increases in program revenues, including an increase in capital grants and contributions of approximately \$6.1 million.
- The City's net capital assets increased over \$12.2 million without the issuance of new debt. Some of the capital assets purchased in 2015 include a new Freightliner vacuum truck, two fire engines, five dump trucks, six police cruisers, two fueling stations, and improvements to the communication center. Federal funding was used to begin rehabilitating the runway at Mansfield Lahm Airport and resurfacing main roads throughout the City.
- The City continued to pay-down long-term debt in 2015. The balance of outstanding debt decreased from almost \$8.1 million in 2014 to \$7.5 million in 2015.
- In 2015, the City set-aside \$1.1 million in the budget stabilization reserve, bringing the reserve balance to \$3.3 million. After three years, the City has reached 74.62 percent of the reserve's calculated target balance.
- In 2015, on a cash basis, budgetary fund balances in the general and safety services funds decreased \$1,048,701 and \$968,686, respectively. Decreases to these fund balances are mainly attributable to an increase in operational expenses and capital outlay.
- The City implemented GASB 68 and GASB 71, which establish standards for measuring and recognizing pension liabilities, deferred outflows/inflows of resources, and expense/expenditure. The implementation of these GASB statements resulted in a significant change to the financial statements for the City.

**Using This Comprehensive Annual Financial Report (CAFR)**

This annual report consists of a series of financial statements and notes to those statements. These statements are prepared and organized so the reader can understand the City of Mansfield as a financial whole or as an entire operating entity. The statements proceed to provide an increasingly detailed look at the City's specific financial condition.

The *Statement of Net Position* and *Statement of Activities* provide information about the activities of the City as a whole, presenting both an aggregate view of the City's finances and a longer-term view of those assets. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short term as well as what dollars remain for future spending. The fund financial statements also look at the City's most significant funds with all other non-major funds presented in total in one column.

**City of Mansfield, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2015*  
*Unaudited*

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**Reporting the City of Mansfield as a Whole**

***Statement of Net Position and Statement of Activities***

While this document contains information about the funds used by the City to provide services to our citizens, the view of the City as a whole looks at all financial transactions and asks the question, "How did the City do financially during 2015?" The *Statement of Net Position* and the *Statement of Activities* answer this question. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting method used by the private sector. The basis of this accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid. These two statements report the City's net position and the changes in that position. The changes in net position are important because it tells the reader whether, for the City as a whole, the financial position of the City has improved or diminished. However, in evaluating the overall position of the City, non-financial information such as changes in the City's tax base and the condition of the City's capital assets will also need to be evaluated.

The *Statement of Net Position* and the *Statement of Activities* are divided into the following categories:

- Assets
- Deferred Outflows of Resources
- Liabilities
- Deferred Inflows of Resources
- Net Position
- Program Revenues and Expenses
- General Revenues
- Net Position Beginning of Year and Year's End

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

***Fund Financial Statements***

Fund financial reports provide detailed information about the City's major funds based on the restrictions on the use of monies. The City has established many funds which account for the multitude of services, facilities and infrastructure provided to our stakeholders. However, these fund financial statements focus on the City's most significant funds. In the case of the City of Mansfield, the major funds are the general, community development, safety services, grants, water, and sewer funds.

***Government Funds***

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

**City of Mansfield, Ohio**  
*Management's Discussion and Analysis*  
For the Year Ended December 31, 2015  
Unaudited

**Proprietary Funds**

The City maintains two different types of proprietary funds, enterprise and internal service funds. The enterprise funds (water, sewer, and airport) operate using the same basis of accounting as business-type activities; therefore, these statements will essentially match the information provided in the statements for the City as a whole. The City's major enterprise funds are the water and sewer funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions.

**Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. 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 fiduciary funds is much like that used for proprietary funds. Agency funds are the City's only fiduciary fund type.

**The City as a Whole**

The Statement of Net Position looks at the City as a whole. Table 1 provides a summary of the City's net position for 2015 compared to 2014.

**Table 1**  
**Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
<b>Assets</b>						
Current and Other Assets	\$38,351,631	\$38,940,997	\$22,774,715	\$25,572,106	\$61,126,346	\$64,513,103
Capital Assets, Net	74,337,776	63,618,533	49,743,744	48,183,551	124,081,520	111,802,084
<i>Total Assets</i>	<u>112,689,407</u>	<u>102,559,530</u>	<u>72,518,459</u>	<u>73,755,657</u>	<u>185,207,866</u>	<u>176,315,187</u>
<b>Deferred Outflows of Resources</b>						
Pension	5,027,199	3,166,129	534,848	370,259	5,562,047	3,536,388
<b>Liabilities</b>						
Current and Other Liabilities	3,576,644	3,551,058	1,268,844	776,422	4,845,488	4,327,480
Long-Term Liabilities:						
Due Within One Year	3,036,616	2,921,425	220,084	59,381	3,256,700	2,980,806
Due in More Than One Year:						
Net Pension Liability	35,007,643	33,217,968	3,035,449	2,966,889	38,043,092	36,184,857
Other Amounts	7,641,316	7,927,619	2,317,789	2,615,144	9,959,105	10,542,763
<i>Total Liabilities</i>	<u>49,262,219</u>	<u>47,618,070</u>	<u>6,842,166</u>	<u>6,417,836</u>	<u>56,104,385</u>	<u>54,035,906</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	1,481,828	1,486,739	0	0	1,481,828	1,486,739
Pension	144,180	0	53,327	0	197,507	0
<i>Total Deferred Inflows of Resources</i>	<u>1,626,008</u>	<u>1,486,739</u>	<u>53,327</u>	<u>0</u>	<u>1,679,335</u>	<u>1,486,739</u>
<b>Net Position</b>						
Net Investment in Capital Assets	70,410,400	59,297,480	46,895,048	45,509,026	117,305,448	104,806,506
Restricted:						
Capital Projects	2,202,228	3,619,855	0	0	2,202,228	3,619,855
Debt Service	46,253	72,522	855,000	895,000	901,253	967,522
Other Purposes	14,182,881	14,153,153	1,088,312	872,668	15,271,193	15,025,821
Unrestricted (Deficit)	(20,013,383)	(20,522,160)	17,319,454	20,431,386	(2,693,929)	(90,774)
<i>Total Net Position</i>	<u>\$66,828,379</u>	<u>\$56,620,850</u>	<u>\$66,157,814</u>	<u>\$67,708,080</u>	<u>\$132,986,193</u>	<u>\$124,328,930</u>

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

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

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

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

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

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

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

As a result of implementing GASB 68, the City is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation, as well as another restatement which is detailed in the notes to the basic financial statements, had the effect of restating net position at December 31, 2014, from \$86,786,453 to \$56,620,850 for governmental activities and from \$70,304,710 to \$67,708,080 for business-type activities.

Over time, net position can serve as a useful indicator of a government's financial position. The City's net position increased due mainly to a significant increase in capital grants and contributions program revenues, which was partly offset by an increase in expenses, primarily security of persons and property and sewer expense. Net capital assets also increased as a result of current year additions outpacing depreciation. Current assets decreased mainly due to a decrease in cash and cash equivalents for business-type activities as a result of the increase in sewer contractual services expenses.

Table 2 shows the changes in net position for the year ended December 31, 2015.

**Table 2**  
**Changes in Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
<b>Revenues</b>						
<i>Program Revenues:</i>						
Charges for Services, Sales and Operating Assessments	\$8,318,484	\$7,895,861	\$14,924,359	\$14,530,521	\$23,242,843	\$22,426,382
Operating Grants, Contributions and Interest	5,798,766	7,028,605	0	0	5,798,766	7,028,605
Capital Grants and Contributions	6,465,586	285,337	28,638	72,300	6,494,224	357,637
<i>Total Program Revenues</i>	<u>20,582,836</u>	<u>15,209,803</u>	<u>14,952,997</u>	<u>14,602,821</u>	<u>35,535,833</u>	<u>29,812,624</u>
<i>General Revenues:</i>						
Property Taxes	1,686,826	1,859,132	0	0	1,686,826	1,859,132
Income Taxes	29,103,094	27,987,912	0	0	29,103,094	27,987,912
Grants and Entitlements	2,179,846	1,962,974	0	0	2,179,846	1,962,974
Interest	336,788	276,990	0	0	336,788	276,990
Other	275,140	1,139,822	53,065	3,134	328,205	1,142,956
<i>Total General Revenues</i>	<u>33,581,694</u>	<u>33,226,830</u>	<u>53,065</u>	<u>3,134</u>	<u>33,634,759</u>	<u>33,229,964</u>
<i>Total Revenues</i>	<u>\$54,164,530</u>	<u>\$48,436,633</u>	<u>\$15,006,062</u>	<u>\$14,605,955</u>	<u>\$69,170,592</u>	<u>\$63,042,588</u>

(continued)

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

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
<i>Program Expenses:</i>						
General Government	\$13,550,106	\$13,998,805	\$0	\$0	\$13,550,106	\$13,998,805
Security of Persons and Property	23,469,735	22,207,932	0	0	23,469,735	22,207,932
Transportation	3,564,419	4,147,492	0	0	3,564,419	4,147,492
Community Environment	1,836,411	2,031,395	0	0	1,836,411	2,031,395
Public Health Services	57	1,878	0	0	57	1,878
Leisure Time Activities	657,559	489,002	0	0	657,559	489,002
Interest and Fiscal Charges	162,503	173,640	0	0	162,503	173,640
Water	0	0	7,085,893	6,412,917	7,085,893	6,412,917
Sewer	0	0	9,347,201	7,712,993	9,347,201	7,712,993
Airport	0	0	839,445	765,741	839,445	765,741
<i>Total Program Expenses</i>	<u>43,240,790</u>	<u>43,050,144</u>	<u>17,272,539</u>	<u>14,891,651</u>	<u>60,513,329</u>	<u>57,941,795</u>
<i>Increase (Decrease) in Net Position</i>						
<i>Before Transfers</i>	10,923,740	5,386,489	(2,266,477)	(285,696)	8,657,263	5,100,793
Transfers	(716,211)	(434,169)	716,211	434,169	0	0
Change in Net Position	10,207,529	4,952,320	(1,550,266)	148,473	8,657,263	5,100,793
Net Position Beginning of Year	56,620,850	N/A	67,708,080	N/A	124,328,930	N/A
Net Position End of Year	<u>\$66,828,379</u>	<u>\$56,620,850</u>	<u>\$66,157,814</u>	<u>\$67,708,080</u>	<u>\$132,986,193</u>	<u>\$124,328,930</u>

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$3,536,388 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$3,837,183. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

	Governmental Activities	Business-Type Activities	Total
Total 2015 program expenses under GASB 68	\$43,240,790	\$17,272,539	\$60,513,329
Pension expense under GASB 68	(3,507,000)	(330,183)	(3,837,183)
2015 contractually required contribution	3,434,215	372,885	3,807,100
Adjusted 2015 program expenses	43,168,005	17,315,241	60,483,246
Total 2014 program expenses under GASB 27	<u>43,050,144</u>	<u>14,891,651</u>	<u>57,941,795</u>
Increase in program expenses not related to pension	<u>\$117,861</u>	<u>\$2,423,590</u>	<u>\$2,541,451</u>

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The overall financial strength of the City improved from 2014 to 2015 as a result of the increase in revenues, primarily the increase in capital grants and contributions program revenues. Despite the increase in expenses in 2015, revenues were more than sufficient to provide for total City expenses.

The most significant increases in expenses occurred in the area of security of persons and property, resulting from higher employee costs due to pay increases and new hires, and in sewer expenses due to contractual services related to current and future capital improvement projects.

***Governmental Activities***

Governmental activities net position increased in 2015. This increase is largely a result of an increase in capital grants and contributions program revenues, leading to revenues that were more than sufficient to cover all the expenses of the governmental activities.

Security of persons and property, which primarily supports the operations of the police and fire departments, is the largest component of the total expenses of the City. These expenses were partially funded by \$3,436,380 in direct charges to users of the services and operating grants and contributions.

General revenues remained comparable to the prior year. These revenues primarily consist of property taxes, income taxes, and grants and entitlements not restricted to specific programs.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. The following table shows, for governmental activities, the total cost of services and the net cost of services. That is, it identifies the cost of these services supported by tax revenue and unrestricted State and Federal grants and entitlements. As can be seen in Table 3, the City is highly dependent upon property and income taxes as well as unrestricted grants and entitlements to support its governmental activities.

**Table 3**  
**Governmental Activities**

Programs	Total Cost of Services 2015	Net Cost of Services 2015	Total Cost of Services 2014	Net Cost of Services 2014
General Government	\$13,550,106	(\$2,997,966)	\$13,998,805	(\$5,840,937)
Security of Persons and Property	23,469,735	(20,033,355)	22,207,932	(19,040,412)
Transportation	3,564,419	1,657,494	4,147,492	(1,275,489)
Community Environment	1,836,411	(511,907)	2,031,395	(1,036,316)
Public Health Services	57	(57)	1,878	(1,878)
Leisure Time Activities	657,559	(609,660)	489,002	(471,669)
Interest and Fiscal Charges	162,503	(162,503)	173,640	(173,640)
<b>Total</b>	<b>\$43,240,790</b>	<b>(\$22,657,954)</b>	<b>\$43,050,144</b>	<b>(\$27,840,341)</b>

The dependence upon general revenues for governmental activities is apparent, with 52.4 percent of expenses supported through taxes and other general revenues.

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***The City's Funds***

The City of Mansfield uses fund accounting as mandated by governmental legal requirements. The importance of accounting and reporting using this method is to demonstrate compliance with these finance related requirements.

***Governmental Funds***

Information about the City's governmental funds begins with the balance sheet on page 18. These funds are accounted for by using the modified accrual basis of accounting.

The most significant funds are the general, community development, safety services and grants funds.

The City's governmental funds reported a combined fund balance of about \$23.6 million which is an increase over last year's total of just under \$23 million.

Despite the increase in transfers out and total expenditures, the general fund saw an increase in fund balance as revenues continued to outpace expenditures.

The community development fund saw a small increase in fund balance as revenues and transfers in exceeded expenditures and transfers out for debt service payments, due to the decrease in expenditures from 2014.

The safety services fund saw a decrease in fund balance largely due to an increase in expenditures.

The grant fund saw a decrease in fund balance due to expenditures continuing to outpace revenues and transfers in. Both intergovernmental revenues and expenditures for general government increased significantly from 2014 due to the receipt of grants for airport upgrades and street resurfacing projects.

***Business-Type Funds***

The City has three business-type activities, the water, sewer, and airport operations funds. In 2015, the net position for the water fund increased as a result of operating revenue continuing to outpace operating expenses, with increases in charges for services revenue and capital contributions. With a significant increase in contractual services expenses, the net position for the sewer fund decreased as expenses continued to exceed operating revenues. The airport fund saw a decrease in net position as expenses continued to exceed operating revenues, despite an increase in charges for services revenue and transfers in.

**General Fund Budgeting Highlights**

The City's budget is prepared according to Ohio and local laws and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The City constantly monitors the estimated revenues and appropriations and performs detailed reviews of each estimated revenues and appropriation account. During the course of 2015, the City amended the overall budget many different times as a result of these reviews and discussions with the various departments. In 2015, the general fund's final revenue estimate closely matched the original budget estimate. The general fund's actual revenues exceeded final budgeted revenues due mainly to higher than estimated income tax revenues. The final budgeted expenditures were similar to original estimates. Actual expenditures came in about \$709,000 lower than the final budgeted amounts because of lower actual expenditures in all departments due to conservative spending by the City.

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**Capital Assets and Debt Administration**

*Capital Assets*

**Table 4**  
**Capital Assets (Net of Depreciation)**

	Governmental Activities		Business-Type Activity		Total	
	2015	2014	2015	2014	2015	2014
Land	\$3,613,407	\$3,937,177	\$1,851,331	\$1,964,508	\$5,464,738	\$5,901,685
Construction in Progress	8,888,098	1,402,070	1,602,631	1,154,629	10,490,729	2,556,699
Land Improvements	13,326,575	13,952,368	13,233,868	13,918,773	26,560,443	27,871,141
Buildings and Improvements	6,388,428	6,724,041	4,653,007	4,859,638	11,041,435	11,583,679
Machinery and Equipment	2,920,597	2,119,748	1,964,607	1,357,085	4,885,204	3,476,833
Infrastructure	39,200,671	35,483,129	26,438,300	24,928,918	65,638,971	60,412,047
<b>Totals</b>	<b>\$74,337,776</b>	<b>\$63,618,533</b>	<b>\$49,743,744</b>	<b>\$48,183,551</b>	<b>\$124,081,520</b>	<b>\$111,802,084</b>

The most significant additions in capital assets are in the areas of construction in progress, infrastructure, and machinery and equipment in the governmental activities, due to grant-funded airport and road projects, communication center improvements, and the purchase of numerous vehicles and two fueling stations. Significant additions were also seen in infrastructure for business-type activities as a result of water and sewer line replacement projects throughout the City. Overall, capital assets increased as additions outpaced annual depreciation. For more information on capital assets, see Note 10 in the basic financial statements.

**Debt**

Table 5 summarizes debt outstanding.

**Table 5**  
**Outstanding Debt at Year End**

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
General Obligation Bonds	\$3,813,582	\$4,134,094	\$855,000	\$895,000	\$4,668,582	\$5,029,094
Loans Payable	0	20,000	1,682,873	1,779,525	1,682,873	1,799,525
Police and Fire Pension	1,031,820	1,065,376	0	0	1,031,820	1,065,376
Capital Leases	113,794	186,959	0	0	113,794	186,959
<b>Totals</b>	<b>\$4,959,196</b>	<b>\$5,406,429</b>	<b>\$2,537,873</b>	<b>\$2,674,525</b>	<b>\$7,497,069</b>	<b>\$8,080,954</b>

In 2015, the City continued to make annual principal payments on all debt issuances, therefore decreasing the overall balance of debt. For more information on the City's debt, see Notes 11 and 12 in the basic financial statements.

**Current Financial Related Activities**

The City continues to realize the benefits from revenue generated by the additional one-quarter percent income tax approved by the citizens two years ago. In 2015, the City hired additional police officers, replaced police and fire vehicles, improved the communication center and installed a fueling system at two separate fire stations. Many abandoned and blighted properties were demolished, and City parks were improved with renovations and repairs.

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With approximately \$4.5 million in federal funding awarded, the City was able to begin rehabilitating Runway 5/23 and Taxiway Delta at the Mansfield Lahm Airport. With approximately \$3 million in federal and state funding awarded, the City was able to begin resurfacing large portions of State Route 13, State Route 39, State Route 430 and State Route 545 within City limits. These projects continue into 2016.

During 2015, an additional \$1,149,671 was set aside in the City's budget stabilization reserve. In 2013, the City adopted a policy to maintain a budget stabilization reserve with a target balance of twenty percent of the prior year's actual general fund expenditures. For 2015, the target balance was \$4,480,179. The December 31, 2015, reserve balance was \$3,342,996, or 74.62 percent of the calculated target balance. The purpose of this reserve is to ensure the City can provide consistent, uninterrupted municipal services in the event of economic disruption.

During 2015, an additional \$520,488 was set aside in the City's separation reserve. In 2015, the City calculated a target balance of \$2,047,518 based on an employee's age, years of service and compensated absence liability. After paying \$544,455 in separation payouts during the year, \$1,506,648 remained available to fund future separation liabilities. The City's goal is to fund the target balance at the beginning of each budget year.

Fund balances in the general and safety services funds decreased \$1,048,701 and \$968,686 on a budgetary basis, respectively. The City used available beginning cash from the general fund to purchase equipment, fund the budget stabilization reserve, and provide support to other funds, such as the street maintenance and repair fund. Beginning cash in the safety services fund was used to fund operations and purchase equipment, including two new fire engines. The new fire engines were placed into service in early 2016, once all equipment was installed.

Income tax receipts came in higher than estimated by \$850,058 and \$495,123 in the general and safety services funds, respectively. With the unanticipated general fund revenue, the City plans to purchase equipment, fund the budget stabilization reserve and provide support to the street maintenance and repair fund. With the unanticipated safety services fund revenue, the City plans to fund operations and purchase equipment, including new police cruisers and a new emergency squad. These planned expenditures have been incorporated into the City's 2016 budget.

### **Contacting the City's Finance Department**

This financial report is designed to provide our citizens, taxpayers, creditors and investors with a general overview of the City's finances and show the City's accountability for all money it receives, spends or invests. If you have any questions about this report or need financial information contact the Director of Finance, Linn Steward, CPA, City of Mansfield, 30 North Diamond Street, Mansfield, Ohio 44902, telephone (419) 755-9781 or the website at [ci.mansfield.oh.us](http://ci.mansfield.oh.us).

**City of Mansfield, Ohio**  
*Statement of Net Position*  
*December 31, 2015*

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$21,408,311	\$19,143,209	\$40,551,520
Internal Balance	(228,264)	228,264	0
Accounts Receivable	462,132	1,704,488	2,166,620
Accrued Interest Receivable	138,158	0	138,158
Intergovernmental Receivable	6,657,044	1,567,117	8,224,161
Materials and Supplies Inventory	758,812	131,637	890,449
Income Taxes Receivable	4,998,831	0	4,998,831
Property Tax Receivable	2,049,124	0	2,049,124
Special Assessments Receivable	258,739	0	258,739
Loans Receivable	1,848,744	0	1,848,744
Nondepreciable Capital Assets	12,501,505	3,453,962	15,955,467
Depreciable Capital Assets, Net	61,836,271	46,289,782	108,126,053
<i>Total Assets</i>	<u>112,689,407</u>	<u>72,518,459</u>	<u>185,207,866</u>
<b>Deferred Outflows of Resources</b>			
Pension	5,027,199	534,848	5,562,047
<b>Liabilities</b>			
Accounts Payable	399,219	287,532	686,751
Contracts Payable	608,022	681,332	1,289,354
Accrued Wages	982,078	162,285	1,144,363
Intergovernmental Payable	752,228	133,842	886,070
Matured Compensated Absences Payable	16,719	0	16,719
Accrued Interest Payable	28,177	3,853	32,030
Claims Payable	790,201	0	790,201
Long-Term Liabilities:			
Due Within One Year	3,036,616	220,084	3,256,700
Due in More Than One Year:			
Net Pension Liability (See Note 15)	35,007,643	3,035,449	38,043,092
Other Amounts	7,641,316	2,317,789	9,959,105
<i>Total Liabilities</i>	<u>49,262,219</u>	<u>6,842,166</u>	<u>56,104,385</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	1,481,828	0	1,481,828
Pension	144,180	53,327	197,507
<i>Total Deferred Inflows of Resources</i>	<u>1,626,008</u>	<u>53,327</u>	<u>1,679,335</u>
<b>Net Position</b>			
Net Investment in Capital Assets	70,410,400	46,895,048	117,305,448
Restricted for:			
Capital Projects	2,202,228	0	2,202,228
Debt Service	46,253	855,000	901,253
Community Development	4,275,356	0	4,275,356
Transportation	3,646,263	0	3,646,263
Grants	3,032,219	0	3,032,219
Court Services	710,581	0	710,581
Public Safety	1,826,863	0	1,826,863
Replacement and Improvement	0	1,088,312	1,088,312
Other Purposes	691,599	0	691,599
Unrestricted (Deficit)	(20,013,383)	17,319,454	(2,693,929)
<i>Total Net Position</i>	<u>\$66,828,379</u>	<u>\$66,157,814</u>	<u>\$132,986,193</u>

See accompanying notes to the basic financial statements

**City of Mansfield, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2015

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants, Contributions and Interest	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government	\$13,550,106	\$6,152,157	\$745,047	\$3,654,936
Security of Persons and Property	23,469,735	1,919,236	1,517,144	0
Transportation	3,564,419	1,745	2,441,615	2,778,553
Community Environment	1,836,411	229,544	1,094,960	0
Public Health Services	57	0	0	0
Leisure Time Activities	657,559	15,802	0	32,097
Interest and Fiscal Charges	162,503	0	0	0
<i>Total Governmental Activities</i>	<u>43,240,790</u>	<u>8,318,484</u>	<u>5,798,766</u>	<u>6,465,586</u>
<b>Business-Type Activities</b>				
Water	7,085,893	7,784,408	0	28,638
Sewer	9,347,201	6,873,213	0	0
Airport	839,445	266,738	0	0
<i>Total Business-Type Activities</i>	<u>17,272,539</u>	<u>14,924,359</u>	<u>0</u>	<u>28,638</u>
<i>Totals</i>	<u>\$60,513,329</u>	<u>\$23,242,843</u>	<u>\$5,798,766</u>	<u>\$6,494,224</u>

**General Revenues**

Property Taxes Levied for:

    General Purposes

    Safety Services

Income Taxes Levied for:

    General Purposes

    Safety Services

    Street Resurfacing

    Parks and Recreation

    Street Lighting

    Demolition

Grants and Entitlements not Restricted  
to Specific Programs

Interest

Other

*Total General Revenues*

Transfers

Total General Revenues and Transfers

Change in Net Position

*Net Position Beginning of Year - Restated (See Note 3)*

*Net Position End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue  
and Changes in Net Position

Governmental Activities	Business-Type Activities	Total
(\$2,997,966)	\$0	(\$2,997,966)
(20,033,355)	0	(20,033,355)
1,657,494	0	1,657,494
(511,907)	0	(511,907)
(57)	0	(57)
(609,660)	0	(609,660)
(162,503)	0	(162,503)
(22,657,954)	0	(22,657,954)
0	727,153	727,153
0	(2,473,988)	(2,473,988)
0	(572,707)	(572,707)
0	(2,319,542)	(2,319,542)
(22,657,954)	(2,319,542)	(24,977,496)
1,391,652	0	1,391,652
295,174	0	295,174
14,578,008	0	14,578,008
9,084,784	0	9,084,784
3,644,503	0	3,644,503
790,151	0	790,151
287,328	0	287,328
718,320	0	718,320
2,179,846	0	2,179,846
336,788	0	336,788
275,140	53,065	328,205
33,581,694	53,065	33,634,759
(716,211)	716,211	0
32,865,483	769,276	33,634,759
10,207,529	(1,550,266)	8,657,263
56,620,850	67,708,080	124,328,930
\$66,828,379	\$66,157,814	\$132,986,193

**City of Mansfield, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2015*

	General	Community Development	Safety Services	Grants
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$9,708,476	\$511,733	\$1,994,424	\$174,344
Income Taxes Receivable	2,507,092	0	1,559,256	0
Property Taxes Receivable	1,703,045	0	346,079	0
Accounts Receivable	271,760	108,771	2,871	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	1,118,560	1,429,807	43,363	3,106,555
Accrued Interest Receivable	95,109	9,657	0	0
Loans Receivable	0	1,256,222	0	0
Special Assessments Receivable	255,607	0	0	0
Materials and Supplies Inventory	64,275	629	71,661	38,092
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	180,086	0	0	0
<b>Total Assets</b>	<b>\$15,904,010</b>	<b>\$3,316,819</b>	<b>\$4,017,654</b>	<b>\$3,318,991</b>
<b>Liabilities</b>				
Accounts Payable	\$93,493	\$9,774	\$84,722	\$12,675
Contracts Payable	0	96,090	15,000	255,096
Accrued Wages	129,054	6,678	743,555	12,567
Intergovernmental Payable	153,732	13,909	441,667	6,434
Matured Compensated Absences Payable	16,719	0	0	0
Interfund Payable	0	18,125	0	0
<b>Total Liabilities</b>	<b>392,998</b>	<b>144,576</b>	<b>1,284,944</b>	<b>286,772</b>
<b>Deferred Inflows of Resources</b>				
Property Taxes	1,232,189	0	249,639	0
Unavailable Revenue	3,138,792	1,437,553	964,944	2,756,295
<b>Total Deferred Inflows of Resources</b>	<b>4,370,981</b>	<b>1,437,553</b>	<b>1,214,583</b>	<b>2,756,295</b>
<b>Fund Balances</b>				
Nonspendable	244,361	629	71,661	38,092
Restricted	0	1,734,061	1,446,466	237,832
Committed	1,501,200	0	0	0
Assigned	2,055,494	0	0	0
Unassigned (Deficit)	7,338,976	0	0	0
<b>Total Fund Balances</b>	<b>11,140,031</b>	<b>1,734,690</b>	<b>1,518,127</b>	<b>275,924</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$15,904,010</b>	<b>\$3,316,819</b>	<b>\$4,017,654</b>	<b>\$3,318,991</b>

See accompanying notes to the basic financial statements

**City of Mansfield, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2015*

Other Governmental Funds	Total Governmental Funds
\$7,494,224	\$19,883,201
932,483	4,998,831
0	2,049,124
78,730	462,132
18,125	18,125
958,759	6,657,044
33,392	138,158
592,522	1,848,744
3,132	258,739
569,968	744,625
0	180,086
<u>\$10,681,335</u>	<u>\$37,238,809</u>
\$91,387	\$292,051
241,836	608,022
59,088	950,942
64,457	680,199
0	16,719
0	18,125
456,768	2,566,058
0	1,481,828
<u>1,278,804</u>	<u>9,576,388</u>
1,278,804	11,058,216
569,968	924,711
6,785,093	10,203,452
1,600,694	3,101,894
0	2,055,494
(9,992)	7,328,984
8,945,763	23,614,535
<u>\$10,681,335</u>	<u>\$37,238,809</u>

<b>Total Governmental Fund Balances</b>	<b>\$23,614,535</b>
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	74,337,776
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable in the funds:	
Delinquent Property Taxes	567,296
Income Taxes	2,724,771
Charges for Services	50,882
Special Assessments	258,739
Intergovernmental	5,966,954
Other	7,746
<u>Total</u>	<u>9,576,388</u>
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(3,813,582)
Capital Leases	(113,794)
Police and Fire Pension Liability	(1,031,820)
Compensated Absences	(5,718,736)
<u>Total</u>	<u>(10,677,932)</u>
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	(28,177)
Internal service funds are used by management to charge the cost of garage operations, information technology, utility collections, health insurance, property/liability insurance, and workers' compensation to the individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position:	
Net Position	673,822
Capital Assets	(1,071,864)
Internal Balances	(228,264)
Deferred Outflows - Pension	(158,474)
Deferred Inflows - Pension	15,800
Net Pension Liability	899,393
<u>Total</u>	<u>130,413</u>
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 the funds:	
Deferred Outflows - Pension	5,027,199
Deferred Inflows - Pension	(144,180)
Net Pension Liability	(35,007,643)
<u>Total</u>	<u>(30,124,624)</u>
<i>Net Position of Governmental Activities</i>	<u><u>\$66,828,379</u></u>

**City of Mansfield, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2015*

	General	Community Development	Safety Services	Grants
<b>Revenues</b>				
Property Taxes	\$1,452,941	\$0	\$307,728	\$0
Municipal Income Tax	14,516,835	0	9,036,833	0
Charges for Services	3,041,469	0	1,482,055	0
Licenses, Permits and Fees	1,347,607	0	77,461	0
Fines and Forfeitures	1,075,087	0	26,323	0
Intergovernmental	2,121,365	1,168,044	152,455	8,419,508
Contributions and Donations	0	0	0	0
Special Assessments	11,628	0	0	0
Interest	336,788	51,385	0	0
Other	147,098	19,287	80,972	1,799
<i>Total Revenues</i>	<u>24,050,818</u>	<u>1,238,716</u>	<u>11,163,827</u>	<u>8,421,307</u>
<b>Expenditures</b>				
Current:				
General Government	9,895,399	0	0	7,320,375
Security of Persons and Property	15,561	0	22,371,112	1,221,901
Public Health and Welfare	57	0	0	0
Transportation	0	0	0	0
Community Environment	520,581	1,062,177	0	22,137
Leisure Time Activities	19,082	0	0	2,531
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	106,721	0
Interest and Fiscal Charges	0	0	4,636	0
<i>Total Expenditures</i>	<u>10,450,680</u>	<u>1,062,177</u>	<u>22,482,469</u>	<u>8,566,944</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>13,600,138</u>	<u>176,539</u>	<u>(11,318,642)</u>	<u>(145,637)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	400,842	98,510	11,068,979	66,567
Transfers Out	(13,119,969)	(232,900)	(500,039)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(12,719,127)</u>	<u>(134,390)</u>	<u>10,568,940</u>	<u>66,567</u>
<i>Net Change in Fund Balances</i>	881,011	42,149	(749,702)	(79,070)
<i>Fund Balances Beginning of Year</i>	<u>10,259,020</u>	<u>1,692,541</u>	<u>2,267,829</u>	<u>354,994</u>
<i>Fund Balances End of Year</i>	<u>\$11,140,031</u>	<u>\$1,734,690</u>	<u>\$1,518,127</u>	<u>\$275,924</u>

See accompanying notes to the basic financial statements

**City of Mansfield, Ohio**  
*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2015*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$658,434
		<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:	
\$0	\$1,760,669	Capital Asset Additions	14,790,932
5,407,645	28,961,313	Current Year Depreciation	(3,041,227)
298,199	4,821,723	Total	11,749,705
39,415	1,464,483		
1,271,333	2,372,743		
3,451,249	15,312,621		
4,263	4,263		
3,068	14,696		
7,382	395,555		
31,578	280,734		
10,514,132	55,388,800	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(1,030,462)
		Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
1,605,957	18,821,731	Delinquent Property Taxes	(73,843)
1,035,011	24,643,585	Income Taxes	141,781
0	57	Special Assessments	(11,448)
2,782,872	2,782,872	Charges for Services	(343,713)
289,013	1,893,908	Intergovernmental	(931,453)
663,492	685,105	Other	(5,594)
5,070,545	5,070,545	Total	(1,224,270)
335,000	441,721	Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	441,721
165,097	169,733		
11,946,987	54,509,257	Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
(1,432,855)	879,543	Accrued Interest on Bonds	1,718
		Amortization of Bond Premium	5,512
		Total	7,230
2,073,344	13,708,242	Some expenses, such as compensated absences, reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(276,121)
(76,443)	(13,929,351)		
1,996,901	(221,109)	The internal service funds used by management are not reported in the statement of activities. Governmental fund expenditures and related internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental expenses:	
564,046	658,434	Change in Net Position	(194,829)
8,381,717	22,956,101	Capital Assets - Capital Outlay	(130,521)
\$8,945,763	\$23,614,535	Capital Assets - Depreciation	224,935
		Loss on Disposal of Capital Assets	19,816
		Change in Internal Balance	47,329
		Contractually Required Contributions	(110,485)
		Pension Expense	97,832
		Total	(45,923)
		Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	3,434,215
		Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	(3,507,000)
		<i>Change in Net Position of Governmental Activities</i>	\$10,207,529

**City of Mansfield, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$1,452,000	\$1,452,000	\$1,452,941	\$941
Municipal Income Tax	13,600,000	13,600,000	14,450,058	850,058
Charges for Services	3,034,689	3,048,358	3,041,469	(6,889)
Licenses, Permits and Fees	1,005,350	1,005,350	1,212,111	206,761
Fines and Forfeitures	1,006,200	1,006,200	1,083,614	77,414
Intergovernmental	1,955,603	1,955,603	2,121,573	165,970
Special Assessments	19,000	19,000	11,628	(7,372)
Interest	145,275	145,275	308,328	163,053
Other	35,400	71,705	170,785	99,080
<i>Total Revenues</i>	22,253,517	22,303,491	23,852,507	1,549,016
<b>Expenditures</b>				
Current:				
General Government	10,589,003	10,471,981	9,943,721	528,260
Security of Persons and Property	17,282	16,782	15,819	963
Public Health and Welfare	14,665	14,665	57	14,608
Community Environment	513,279	538,623	533,362	5,261
Leisure Time Activities	1,075	25,343	18,963	6,380
Debt Service:				
Principal Retirement	0	154,000	0	154,000
<i>Total Expenditures</i>	11,135,304	11,221,394	10,511,922	709,472
<i>Excess of Revenues Over (Under) Expenditures</i>	11,118,213	11,082,097	13,340,585	2,258,488
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(13,943,202)	(14,639,126)	(14,389,286)	249,840
<i>Net Change in Fund Balance</i>	(2,824,989)	(3,557,029)	(1,048,701)	2,508,328
<i>Fund Balance Beginning of Year</i>	5,147,831	5,147,831	5,147,831	0
Prior Year Encumbrances Appropriated	413,358	413,358	413,358	0
<i>Fund Balance End of Year</i>	\$2,736,200	\$2,004,160	\$4,512,488	\$2,508,328

See accompanying notes to the basic financial statements

**City of Mansfield, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Development Fund  
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$1,750,000	\$1,750,000	\$1,159,644	(\$590,356)
Interest	65,300	65,300	49,405	(15,895)
Other	209,732	213,351	171,356	(41,995)
<i>Total Revenues</i>	<u>2,025,032</u>	<u>2,028,651</u>	<u>1,380,405</u>	<u>(648,246)</u>
<b>Expenditures</b>				
Current:				
Community Environment	<u>1,711,700</u>	<u>1,686,216</u>	<u>1,383,440</u>	<u>302,776</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>313,332</u>	<u>342,435</u>	<u>(3,035)</u>	<u>(345,470)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets Held for Resale	0	0	26,185	26,185
Transfers In	20,000	98,510	98,510	0
Transfers Out	<u>(237,900)</u>	<u>(232,900)</u>	<u>(232,900)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(217,900)</u>	<u>(134,390)</u>	<u>(108,205)</u>	<u>26,185</u>
<i>Net Change in Fund Balance</i>	95,432	208,045	(111,240)	(319,285)
<i>Fund Balance Beginning of Year</i>	18,810	18,810	18,810	0
Prior Year Encumbrances Appropriated	<u>314,463</u>	<u>314,463</u>	<u>314,463</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$428,705</u>	<u>\$541,318</u>	<u>\$222,033</u>	<u>(\$319,285)</u>

See accompanying notes to the basic financial statements

**City of Mansfield, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Safety Services Fund*  
*For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$290,650	\$290,650	\$307,728	\$17,078
Municipal Income Tax	8,500,000	8,500,000	8,995,123	495,123
Charges for Services	1,461,400	1,527,020	1,482,055	(44,965)
Licenses, Permits and Fees	84,500	84,500	77,461	(7,039)
Fines and Forfeitures	21,636	21,636	26,190	4,554
Intergovernmental	43,500	43,500	43,823	323
Other	135,800	135,800	214,307	78,507
<i>Total Revenues</i>	<u>10,537,486</u>	<u>10,603,106</u>	<u>11,146,687</u>	<u>543,581</u>
<b>Expenditures</b>				
Current:				
Security of Persons and Property	23,614,065	23,520,787	22,606,512	914,275
Debt Service:				
Principal Retirement	73,166	73,166	73,165	1
Interest and Fiscal Charges	4,637	4,637	4,636	1
<i>Total Expenditures</i>	<u>23,691,868</u>	<u>23,598,590</u>	<u>22,684,313</u>	<u>914,277</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(13,154,382)</u>	<u>(12,995,484)</u>	<u>(11,537,626)</u>	<u>1,457,858</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	11,073,000	11,073,000	11,068,979	(4,021)
Transfers Out	(500,039)	(500,039)	(500,039)	0
<i>Total Other Financing Sources (Uses)</i>	<u>10,572,961</u>	<u>10,572,961</u>	<u>10,568,940</u>	<u>(4,021)</u>
<i>Net Change in Fund Balance</i>	(2,581,421)	(2,422,523)	(968,686)	1,453,837
<i>Fund Balance Beginning of Year</i>	2,053,280	2,053,280	2,053,280	0
Prior Year Encumbrances Appropriated	528,142	528,142	528,142	0
<i>Fund Balance End of Year</i>	<u>\$1</u>	<u>\$158,899</u>	<u>\$1,612,736</u>	<u>\$1,453,837</u>

See accompanying notes to the basic financial statements

**City of Mansfield, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Grants Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$8,864,766	\$12,644,380	\$8,103,019	(\$4,541,361)
Other	600	600	5,616	5,016
<i>Total Revenues</i>	8,865,366	12,644,980	8,108,635	(4,536,345)
<b>Expenditures</b>				
Current:				
General Government	7,965,270	11,114,051	8,194,181	2,919,870
Security of Persons and Property	1,207,672	1,579,606	1,355,048	224,558
Community Environment	67,236	43,550	39,382	4,168
Leisure Time Activities	136,600	136,600	134,480	2,120
<i>Total Expenditures</i>	9,376,778	12,873,807	9,723,091	3,150,716
<i>Excess of Revenues Over (Under) Expenditures</i>	(511,412)	(228,827)	(1,614,456)	(1,385,629)
<b>Other Financing Sources (Uses)</b>				
Transfers In	52,158	67,582	66,567	(1,015)
<i>Net Change in Fund Balance</i>	(459,254)	(161,245)	(1,547,889)	(1,386,644)
<i>Fund Balance Beginning of Year</i>	197,635	197,635	197,635	0
Prior Year Encumbrances Appropriated	261,619	261,619	261,619	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	\$298,009	(\$1,088,635)	(\$1,386,644)

See accompanying notes to the basic financial statements

**City of Mansfield, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2015*

	Business-Type Activities				Governmental Activities - Internal Service Funds
	Water	Sewer	Nonmajor Airport	Total	
<b>Assets</b>					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$11,582,944	\$5,521,612	\$95,341	\$17,199,897	\$1,345,024
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	1,943,312	0	1,943,312	0
Accounts Receivable	870,082	830,566	3,840	1,704,488	0
Intergovernmental Receivable	0	1,551,972	15,145	1,567,117	0
Material and Supplies Inventory	94,553	11,773	25,311	131,637	14,187
<i>Total Current Assets</i>	<u>12,547,579</u>	<u>9,859,235</u>	<u>139,637</u>	<u>22,546,451</u>	<u>1,359,211</u>
<i>Noncurrent Assets</i>					
Non Depreciable Capital Assets	405,516	1,516,752	1,531,694	3,453,962	0
Depreciable Capital Assets, Net	15,115,849	28,479,651	2,694,282	46,289,782	1,071,864
<i>Total Noncurrent Assets</i>	<u>15,521,365</u>	<u>29,996,403</u>	<u>4,225,976</u>	<u>49,743,744</u>	<u>1,071,864</u>
<i>Total Assets</i>	<u>28,068,944</u>	<u>39,855,638</u>	<u>4,365,613</u>	<u>72,290,195</u>	<u>2,431,075</u>
<b>Deferred Outflows of Resources</b>					
Pension	257,519	277,329	0	534,848	158,474
<b>Liabilities</b>					
<i>Current Liabilities</i>					
Accounts Payable	90,085	164,433	33,014	287,532	107,168
Contracts Payable	50,655	630,677	0	681,332	0
Accrued Wages	88,362	66,741	7,182	162,285	31,136
Intergovernmental Payable	68,622	55,549	9,671	133,842	72,029
Claims Payable	0	0	0	0	790,201
Accrued Interest Payable	0	3,853	0	3,853	0
OPWC Loans Payable	19,381	0	0	19,381	0
OWDA Loans Payable	46,882	108,821	0	155,703	0
General Obligation Bonds Payable	0	45,000	0	45,000	0
<i>Total Current Liabilities</i>	<u>363,987</u>	<u>1,075,074</u>	<u>49,867</u>	<u>1,488,928</u>	<u>1,000,534</u>
<i>Long-Term Liabilities (net of current portion)</i>					
OPWC Loans Payable	119,691	0	0	119,691	0
OWDA Loans Payable	417,957	970,141	0	1,388,098	0
General Obligation Bonds Payable	0	810,000	0	810,000	0
Net Pension Liability	1,461,512	1,573,937	0	3,035,449	899,393
<i>Total Long-Term Liabilities</i>	<u>1,999,160</u>	<u>3,354,078</u>	<u>0</u>	<u>5,353,238</u>	<u>899,393</u>
<i>Total Liabilities</i>	<u>2,363,147</u>	<u>4,429,152</u>	<u>49,867</u>	<u>6,842,166</u>	<u>1,899,927</u>
<b>Deferred Inflows of Resources</b>					
Pension	25,676	27,651	0	53,327	15,800
<b>Net Position</b>					
Net Investment in Capital Assets	14,917,454	27,751,618	4,225,976	46,895,048	1,071,864
Restricted for Debt Service	0	855,000	0	855,000	0
Restricted for Replacement and Improvement	0	1,088,312	0	1,088,312	0
Unrestricted (Deficit)	11,020,186	5,981,234	89,770	17,091,190	(398,042)
<i>Total Net Position</i>	<u>\$25,937,640</u>	<u>\$35,676,164</u>	<u>\$4,315,746</u>	<u>65,929,550</u>	<u>\$673,822</u>

Some amounts reported for business-type activities in the statement of net position are different because they include accumulated underpayments to the internal service funds.

Net position of business-type activities

228,264  
\$66,157,814

See accompanying notes to the basic financial statements

**City of Mansfield, Ohio**  
*Statement of Revenues, Expenses  
and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2015*

	Business-Type Activities				Governmental Activities - Internal Service Funds
	Water	Sewer	Nonmajor Airport	Total	
<b>Operating Revenues</b>					
Charges for Services	\$7,784,408	\$6,873,213	\$266,738	\$14,924,359	\$11,163,681
Other	2,949	46	50,070	53,065	0
<i>Total Operating Revenues</i>	<u>7,787,357</u>	<u>6,873,259</u>	<u>316,808</u>	<u>14,977,424</u>	<u>11,163,681</u>
<b>Operating Expenses</b>					
Personal Services	1,588,168	1,559,427	154,906	3,302,501	963,193
Fringe Benefits	939,982	987,836	82,569	2,010,387	630,338
Contractual Services	2,383,551	4,503,400	230,131	7,117,082	2,851,032
Materials and Supplies	788,418	366,635	48,106	1,203,159	504,001
Depreciation	716,058	1,447,461	284,605	2,448,124	224,935
Utilities	622,534	384,260	33,219	1,040,013	18,233
Other	22,275	12,836	4,924	40,035	0
Claims Expense	0	0	0	0	6,142,602
<i>Total Operating Expenses</i>	<u>7,060,986</u>	<u>9,261,855</u>	<u>838,460</u>	<u>17,161,301</u>	<u>11,334,334</u>
<i>Operating Income (Loss)</i>	<u>726,371</u>	<u>(2,388,596)</u>	<u>(521,652)</u>	<u>(2,183,877)</u>	<u>(170,653)</u>
<b>Non-Operating Revenues (Expenses)</b>					
Interest and Fiscal Charges	(4,881)	(59,028)	0	(63,909)	0
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>721,490</u>	<u>(2,447,624)</u>	<u>(521,652)</u>	<u>(2,247,786)</u>	<u>(170,653)</u>
Capital Contributions	499,564	0	0	499,564	0
Transfers In	0	0	322,644	322,644	0
Transfers Out	(36,307)	(36,750)	(4,302)	(77,359)	(24,176)
<i>Change in Net Position</i>	<u>1,184,747</u>	<u>(2,484,374)</u>	<u>(203,310)</u>	<u>(1,502,937)</u>	<u>(194,829)</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>24,752,893</u>	<u>38,160,538</u>	<u>4,519,056</u>		<u>868,651</u>
<i>Net Position End of Year</i>	<u><u>\$25,937,640</u></u>	<u><u>\$35,676,164</u></u>	<u><u>\$4,315,746</u></u>		<u><u>\$673,822</u></u>

Some amounts reported for business-type activities in the statement of activities are different because a portion of the net expense of the internal service funds are reported with business-type activities.

Change in net position of business-type activities

(47,329)

(\$1,550,266)

See accompanying notes to the basic financial statements

**City of Mansfield, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2015

	Business-Type Activities			Governmental	
	Water	Sewer	Nonmajor Airport	Total	Activities - Internal Service Funds
<b>Cash Flows from Operating Activities</b>					
Cash Received From Customers	\$7,669,362	\$5,984,444	\$339,972	\$13,993,778	\$0
Cash Received from Interfund Services Provided	0	0	0	0	11,163,681
Other Cash Receipts	2,949	46	50,070	53,065	0
Cash Payments to Suppliers for Goods and Services	(3,957,660)	(4,915,200)	(271,960)	(9,144,820)	(3,654,591)
Cash Payments for Employee Services	(1,568,353)	(1,564,846)	(153,360)	(3,286,559)	(961,897)
Cash Payments for Employee Benefits	(980,980)	(1,037,405)	(84,699)	(2,103,084)	(655,080)
Cash Payments for Claims	0	0	0	0	(5,966,515)
Other Cash Payments	(22,275)	(12,836)	(4,924)	(40,035)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>1,143,043</u>	<u>(1,545,797)</u>	<u>(124,901)</u>	<u>(527,655)</u>	<u>(74,402)</u>
<b>Cash Flows from Noncapital Financing Activities</b>					
Transfers In	0	0	322,644	322,644	0
Transfers Out	(36,307)	(36,750)	(4,302)	(77,359)	(24,176)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(36,307)</u>	<u>(36,750)</u>	<u>318,342</u>	<u>245,285</u>	<u>(24,176)</u>
<b>Cash Flows From Capital and Related Financing Activities</b>					
Capital Contributions	28,638	0	0	28,638	0
Acquisition of Capital Assets	(1,394,585)	(2,028,747)	(175,801)	(3,599,133)	(130,521)
Disposal of Capital Assets	181,327	132,992	58,246	372,565	19,816
Principal Paid on General Obligation Bonds	0	(40,000)	0	(40,000)	0
Interest Paid on General Obligation Bonds	0	(47,831)	0	(47,831)	0
Principal Paid on OPWC Loans	(19,381)	0	0	(19,381)	0
Principal Paid on OWDA Loans	(23,266)	(54,005)	0	(77,271)	0
Interest Paid on OWDA Loans	(4,881)	(11,330)	0	(16,211)	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(1,232,148)</u>	<u>(2,048,921)</u>	<u>(117,555)</u>	<u>(3,398,624)</u>	<u>(110,705)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(125,412)	(3,631,468)	75,886	(3,680,994)	(209,283)
Cash and Cash Equivalents Beginning of Year	<u>11,708,356</u>	<u>11,096,392</u>	<u>19,455</u>	<u>22,824,203</u>	<u>1,554,307</u>
Cash and Cash Equivalents End of Year	<u>\$11,582,944</u>	<u>\$7,464,924</u>	<u>\$95,341</u>	<u>\$19,143,209</u>	<u>\$1,345,024</u>

(continued)

**City of Mansfield, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
*For the Year Ended December 31, 2015*

	Business-Type Activities			Total	Governmental Activities - Internal Service Funds
	Water	Sewer	Nonmajor Airport		
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>					
<i>Operating Income (Loss)</i>	\$726,371	(\$2,388,596)	(\$521,652)	(\$2,183,877)	(\$170,653)
Adjustments:					
Depreciation	716,058	1,447,461	284,605	2,448,124	224,935
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	(115,046)	(59,222)	3,034	(171,234)	0
Intergovernmental Receivable	0	(829,547)	70,200	(759,347)	0
Materials and Supplies Inventory	(9,742)	356	9,035	(351)	733
<i>(Increase) Decrease in Deferred Outflows of Resources:</i>					
Pension	18,231	19,633	0	37,864	11,218
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(58,071)	46,993	30,456	19,378	(32,683)
Contracts Payable	(89,213)	298,146	0	208,933	(223,773)
Accrued Wages	19,815	(5,419)	1,546	15,942	1,296
Intergovernmental Payable	(14,441)	(27,427)	(2,125)	(43,993)	(37,691)
Retainage Payable	(12,128)	(6,400)	0	(18,528)	0
Claims Payable	0	0	0	0	176,087
Net Pension Liability	(26,944)	(29,017)	0	(55,961)	(16,580)
<i>Increase (Decrease) in Deferred Inflows of Resources:</i>					
Pension	(11,847)	(12,758)	0	(24,605)	(7,291)
<i>Total Adjustments</i>	416,672	842,799	396,751	1,656,222	96,251
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$1,143,043</u>	<u>(\$1,545,797)</u>	<u>(\$124,901)</u>	<u>(\$527,655)</u>	<u>(\$74,402)</u>

**Noncash Capital Financing Activities**

During 2015, upon completion of a waterline replacement project, related assets of \$386,236 were transferred from governmental activities to the water enterprise fund. Also, equipment with a book value of \$84,690 was transferred from governmental activities to the water enterprise fund. These amounts are included in capital contributions.

Changes in contracts payable recorded in the sewer fund in the amount of \$310,823 impact the payments for capital acquisitions.

See accompanying notes to the basic financial statements

**City of Mansfield, Ohio**  
*Statement of Fiduciary Assets and Liabilities*  
*Agency Funds*  
*December 31, 2015*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$710,692
Cash and Cash Equivalents with Fiscal Agents	168,593
Accounts Receivable	5,697
Taxes Receivable	<u>14,618</u>
<i>Total Assets</i>	<u><u>\$899,600</u></u>
 <b>Liabilities</b>	
Accounts Payable	\$165,706
Intergovernmental Payable	235,768
Due to Individuals	308,960
Undistributed Assets	<u>189,166</u>
<i>Total Liabilities</i>	<u><u>\$899,600</u></u>

See accompanying notes to the basic financial statements

**City of Mansfield, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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**Note 1 – Description of the City and Reporting Entity**

The City of Mansfield (the "City") is a charter municipal corporation, incorporated under the laws of the State of Ohio. The City charter provides for an elected mayor, council (six wards, two at-large, and a president), finance director, and law director. In addition, two judges and a clerk of the municipal court are elected. Council members serve four year, staggered terms; the president of council, mayor, finance director, clerk of courts, and law director serve four year terms; and judges serve six year terms.

***Reporting Entity***

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the City. For the City of Mansfield, this includes the agencies and departments that provide the following services: police and fire protection, municipal court system, sewage treatment, water treatment, airport, street maintenance, and parks and recreation, and general administrative services.

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 for which the City authorizes the issuance of debt or levying of taxes, or determining the budget, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burden on, the primary government. The City has no component units.

The City participates in a shared risk pool, the Public Entities Pool of Ohio (PEP). This organization is presented in Note 14 to the basic financial statements.

**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 more significant of the City's accounting policies are described below.

***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.

***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 statements distinguish between those activities of the City that are governmental and those that are considered business-type.

**City of Mansfield, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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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 limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity 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 the 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 funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

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

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

***Community Development Fund*** The community development fund accounts for and reports restricted grants received from the Federal Government under the Community Development Block Grant Program, the Home Grant Program, and the Economic Development Loan Repayment Program.

***Safety Services Fund*** The safety services fund accounts for and reports restricted voted income tax revenue collected for police and fire department operations.

***Grants Fund*** The grants fund accounts for and reports restricted federal, state, and/or local grants revenue received by the City for various programs.

**City of Mansfield, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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The other governmental funds of the City account for grants and other resources whose use is restricted, committed or assigned to a particular purpose.

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

**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 following are the City's major enterprise funds:

**Water Fund** The water fund accounts for the City's provision of water treatment and distribution to the residential and commercial users of the City.

**Sewer Fund** The sewer fund accounts for the City's provision of sanitary sewer service to the residential and commercial users of the City.

The airport nonmajor enterprise fund of the City is used to account for the operations of the City's airport facility.

**Internal Service Funds** The internal service funds account for the financing or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. The City's internal service funds account for the operations of garage services, information technology, utility collections, health insurance, property and liability insurance, and workers' compensation.

**Fiduciary Funds** Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the City's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The City's only fiduciary funds are agency funds. The agency funds are used for Ohio State Patrol (OSP) fines, sewer and street openings, building security, payroll, demolition appeal bonds, flexible spending accounts, municipal court, transient occupancy tax, and board of standards assessments.

### **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 (i.e. revenues) and decreases (i.e. 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 are generally 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

**City of Mansfield, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statement for governmental funds.

Like the government-wide statements, all proprietary funds 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 activities.

***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; proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred outflows/inflows of resources and in the presentation of expenses versus expenditures.

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

Non-exchange 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 year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the 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 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 a modified accrual basis, revenue from non-exchange 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 year-end: income tax, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), interest, fines and forfeitures, grants and fees.

***Deferred Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the City, deferred outflows of resources include pension reported in the government-wide statement of net position. The deferred outflows related to pension are explained in Note 15.

**City of Mansfield, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the City, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance fiscal year 2016 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the City unavailable revenue includes delinquent property taxes, income taxes, charges for services, special assessments, intergovernmental grants and other revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 19. Deferred inflows of resources related to pension are reported on the government-wide statement of net position (See Note 15).

***Expenses/Expenditures*** On the accrual basis of accounting, expenses are recognized when 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 the governmental funds.

***Budgetary Process***

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations ordinance, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount Council may appropriate. The appropriations ordinance 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 budgetary control has been established by City Council at the function level of expenditures by personal services and all other expenditure categories within each department for all funds pursuant to Ohio Revised Code Section 5705.38(C). Budgetary modifications may only be made by ordinance of the City Council at the legal level of control. The Finance Director has been authorized to allocate appropriations within expenditure categories as appropriated by Council. Budgetary statements are presented beyond the legal level of control for informational purposes only.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Finance Director. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the original and final amended official certificate of estimated resources when the original and final appropriations were enacted by Council.

The appropriations ordinance is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts on the budgetary statements reflect the first appropriations ordinance 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.

**City of Mansfield, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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***Cash, Cash Equivalents, and Investments***

To improve cash management, cash received by the City is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through City records. Interest in the pool is presented as "equity in pooled cash and cash equivalents."

"Cash and cash equivalents with fiscal agents" in the agency funds represents the payroll account.

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.

During 2015, investments were limited to federal home loan mortgage corporation notes, federal national mortgage association notes, federal farm credit bank bonds, federal home loan bank bonds, and federal agricultural mortgage corporation bonds.

Investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by the City are presented on the financial statements as cash equivalents.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue is assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2015 amounted to \$336,788, which includes \$240,331 assigned from other City funds.

***Restricted Assets***

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws or other governments or imposed by law through constitutional provisions or enabling legislation. Restricted assets in the general fund represent money set aside for unclaimed monies. The City has restricted assets within enterprise funds for debt service and for replacement and improvement of its capital assets.

***Inventory***

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption.

***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. These 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 enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

**City of Mansfield, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are valued at their fair market values as of the date received. The City maintains a capitalization threshold of ten thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

All reported capital assets are depreciated except for land and construction in progress. 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 replacements. Depreciation for governmental and business-type capital assets is computed using the straight-line method over the following useful lives:

Description	Estimated Lives
Buildings	50 years
Land Improvements	7 - 50 years
Machinery and Equipment	5 - 50 years
Infrastructure	12 - 50 years

The City's infrastructure consists of streets, bridges, traffic signals, water lines, sanitary sewer lines, and storm sewer lines.

***Interfund Balances***

On the fund financial statements, receivables and payables resulting from transactions between funds for services provided or good received and from short-term interfund loans are classified as "interfund receivables/payables." Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

***Compensated Absences***

Compensated absences of the City consist of vacation leave, sick leave, and compensatory time to the extent that payment to the employee for these absences are attributable to services already rendered and are not contingent on a specific event that is outside the control of the City and the employee.

In conformity with GASB Statement No. 16, "Accounting for Compensated Absences," as interpreted by Interpretation No. 6 of the GASB, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements," 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. Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at year end by those employees for whom it is probable they will become eligible to receive termination payments and by those employees for whom it is probably they will become eligible to receive termination benefits in the future. The liability included the employee who are current eligible to receive termination benefits and the employees who are at least 40 years old with at least 20 years of service and will reach full retirement eligibility in the future.

**City of Mansfield, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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The total liability for vacation leave, sick leave, and compensatory time has been calculated using the pay rates in effect at the balance sheet date, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments. City employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation, compensatory time and sick leave at various rates.

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

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "matured compensated absences" in the fund from which the compensated absences will be paid.

***Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

***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, compensated absences and net pension liability that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, long-term loans and capital leases are recognized as a liability on the governmental fund financial statements when due.

***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 loans receivable, unless the use of the proceeds from the collection of those receivables is restricted, committed, or assigned.

***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).

**City of Mansfield, Ohio**  
*Notes to the Basic Financial Statements*  
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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 the highest level of formal action (ordinance or resolution, as both are equally legally binding) of City Council. Those committed amounts cannot be used for any other purpose unless City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by City Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**Assigned** Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by City Council. 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, or by State Statute. State statute authorizes the Finance Director to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. City Council assigned fund balance to cover a gap between estimated revenue and appropriations in the 2016 appropriated budget. City Council also assigned fund balance for the adopt-a-park program.

**Unassigned** Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit.

The City applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

### ***Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activities of the proprietary funds. For the City, these revenues are charges for services for the enterprise and internal service programs. Operating expenses are necessary costs incurred to provide the service for the primary activities of the funds. Revenues and expenses not meeting these definitions are reported as nonoperating.

**City of Mansfield, Ohio**  
*Notes to the Basic Financial Statements*  
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***Contributions of Capital***

Contributions of capital in proprietary fund financial statements arise from contributions of resources restricted to capital acquisition.

***Internal Activity***

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government-wide financial statements. Internal allocations of overhead expenses from one function to another within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

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.

***Net Position***

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets.

Net position are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes include resources restricted for computerization of the mayor's court and neighborhood stabilization.

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

***Estimates***

The preparation of the 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.

**Note 3 – Change in Accounting Principle and Restatement of Net Position**

***Change in Accounting Principle***

For 2015, the City implemented the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No.

**City of Mansfield, Ohio**  
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68.” GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditure. The implementation of this pronouncement had an effect on net position as reported December 31, 2014, as disclosed below.

***Restatement of Prior Year Net Position***

During 2015, it was determined that the intergovernmental receivable had been overstated by \$113,764 at December 31, 2014.

The implementation of GASB Statements No. 68 and No. 71 and the correction to the intergovernmental receivable had the following effect on net position as reported December 31, 2014:

	Governmental Activities	Business -Type Activities
Net Position December 31, 2014	\$86,786,453	\$70,304,710
Adjustments:		
Intergovernmental Receivable	(113,764)	0
Net Pension Liability	(33,217,968)	(2,966,889)
Deferred Outflow - Payments Subsequent to Measurement Date	3,166,129	370,259
Restated Net Position December 31, 2014	\$56,620,850	\$67,708,080

	Water Fund	Sewer Fund	Nonmajor Airport Fund	Total Enterprise	Internal Service Funds
Net Position December 31, 2014	\$26,003,122	\$39,506,939	\$4,519,056	\$70,029,117	\$1,638,023
Adjustments:					
Net Pension Liability	(1,428,502)	(1,538,387)	0	(2,966,889)	(879,078)
Deferred Outflow - Payments Subsequent to Measurement Date	178,273	191,986	0	370,259	109,706
Restated Net Position December 31, 2014	\$24,752,893	\$38,160,538	\$4,519,056	\$67,432,487	\$868,651

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

**Note 4 – Accountability**

The deficits in the street lighting special revenue fund and garage operating and utility collections internal service funds of \$9,992, \$171,886, and \$187,426, respectively, at December 31, 2015, were caused by the application of generally accepted accounting principles to these funds. The general fund is liable for the deficit in this fund and provides transfers when cash is required, not when accruals occur.

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**Note 5 – Budgetary Basis of Accounting**

While the City is reporting financial position, results of operations, and changes in fund balance/net position 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 Basis) and Actual presented for the general and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are as follows:

1. Revenues and other sources are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Unrecorded cash represents amounts received by not included as revenue on the budgetary statements, but which are reported on the operating statements prepared using GAAP.
3. Investments are reported at cost (budgetary) rather than fair value (GAAP).
4. Budgetary revenues and expenditures of the separation and budget stabilization funds are classified to general fund for GAAP Reporting.
5. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
6. Encumbrances are treated as expenditures (budget) rather than restricted, committed or assigned fund balance (GAAP).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general fund and for the major special revenue funds.

Net Change in Fund Balances

	General	Community Development	Safety Services	Grants Fund
GAAP Basis	\$881,011	\$42,149	(\$749,702)	(\$79,070)
Net Adjustment for Revenue Accruals	(224,815)	167,874	(26,630)	(312,671)
Beginning Unrecorded Cash	27,441	0	16,005	131
Ending Unrecorded Cash	(11,777)	0	(6,515)	(132)
Beginning Change in Fair Value of Investments	(671)	0	0	0
Ending Change in Fair Value of Investments	15,099	0	0	0
Perspective Differences:				
Separation	20,379	0	0	0
Budget Stabilization	(1,149,671)	0	0	0
Net Adjustment for Expenditure Accruals	(75,945)	(31,563)	173,329	106,700
Adjustments for Encumbrances	(529,752)	(289,700)	(375,173)	(1,262,847)
Budget Basis	<u>(\$1,048,701)</u>	<u>(\$111,240)</u>	<u>(\$968,686)</u>	<u>(\$1,547,889)</u>

**City of Mansfield, Ohio**  
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**Note 6 – Deposits and Investments**

The City has chosen to follow State statutes and 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 Council has identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
4. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
5. Bonds and other obligations of the State of Ohio, and with certain limitations, bonds and other obligations of political subdivisions of the State of Ohio;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred eighty days in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met; and
8. Written repurchase agreements in the securities described in (1) or (2) provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days.

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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 a certificate, upon receipt of confirmation of transfer from the custodian.

**Cash on Hand**

At December 31, 2015, the City had \$77,944 in undeposited cash on hand which is included on the financial statements of the City as part of "Equity in Pooled Cash and Cash Equivalents."

**Deposits**

Custodial credit risk for deposits is the risk that in the event of bank failure, the City will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the City's deposits was \$25,819,126 and the bank balance was \$25,595,842. Of the bank balance, \$17,251,165 was covered by Federal depository insurance or was collateralized with pledged securities and \$8,344,677 was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institutions' trust department or agent, but not in the City's name.

The City has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the City or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose fair value at all times shall be at least one hundred five percent of the deposits being secured.

**Investments**

Investments are reported at fair value. As of December 31, 2015, the City had the following investments:

Investment Type	Fair Value	Investment Maturities		
		Less than 1 Year	1 - 3 Years	3-5 Years
Federal Home Loan Mortgage Corporation Notes	\$5,960,539	\$0	\$2,977,344	\$2,983,195
Federal National Mortgage Association Notes	3,584,813	0	1,593,947	1,990,866
Federal Farm Credit Bank Bonds	2,998,162	0	991,821	2,006,341
Federal Home Loan Bank Bonds	1,986,231	997,634	0	988,597
Federal Agricultural Mortgage Corporation Bonds	1,003,990	0	0	1,003,990
<b>Total</b>	<b>\$15,533,735</b>	<b>\$997,634</b>	<b>\$5,563,112</b>	<b>\$8,972,989</b>

**City of Mansfield, Ohio**  
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**Interest Rate Risk** As a means of limiting its exposure to fair value losses caused by rising interest rates, the City’s investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the City’s investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments.

**Credit Risk** Credit Risk is addressed by the City’s investment policy by the requirements that all investments are authorized by Ohio Revised Code and that the portfolio be diversified both by types of investment and issuer. All investments of the City carry a rating of AA+ and Aaa by Standard and Poor’s and Moody’s Investor Services, respectively.

**Custodial Credit Risk** For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City has no investment policy dealing with investment custodial risk beyond the requirement in State statute that requires securities purchased pursuant to this division shall be delivered into the custody of the Finance Director or an agent designated by the Finance Director.

**Concentration of Credit Risk** is defined by the Governmental Accounting Standards Board as having five percent or more invested in the securities of a single issuer. The City’s investment policy places no limit on the amount it may invest in any one issuer. The following table includes the percentage of each investment type held by the City at December 31, 2015:

Investment type	Percentage of Investments
Federal Home Loan Mortgage Corporation Notes	38.37%
Federal National Mortgage Association	23.08%
Federal Farm Credit Bank Bonds	19.30%
Federal Home Loan Bank Bonds	12.79%
Federal Agricultural Mortgage Corporation Bonds	6.46%

**Note 7 – Receivables**

Receivables at December 31, 2015, consisted primarily of municipal income taxes, property taxes, special assessments, intergovernmental receivables arising from grants, entitlements and shared revenues, interest, loans, and accounts (billings for user charged services).

No allowance for doubtful accounts has been recorded because uncollectible amounts are expected to be insignificant. All receivables except property taxes are expected to be received within one year. Property taxes although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Special assessments in the boulevard assessment fund are expected to be collected within one year. At December 31, 2015, the amount of delinquent special assessments was \$255,607 in the general fund.

The community development block grant monies loaned to local businesses are reported as loans receivable and are considered collectible in full.

**City of Mansfield, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

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***Property Taxes***

Property taxes include amounts levied against all real and public utility property located in the City. Property tax revenue received during 2015 for real and public utility property taxes represents collections of 2014 taxes.

2015 real property taxes were levied after October 1, 2015, on the assessed value as of January 1, 2015, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2015 real property taxes are collected in and intended to finance 2016.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, 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 tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2015 public utility property taxes which became a lien December 31, 2014, are levied after October 1, 2015, and are collected in 2016 with real property taxes.

The full tax rate for all City operations for the year ended December 31, 2015, was \$3.60 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2015 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Property	
Residential/Agricultural	\$363,800,410
Commercial Industrial/PU	166,049,460
Public Utility Property	<u>19,473,330</u>
Total Assessed Value	<u><u>\$549,323,200</u></u>

The Richland County Treasurer collects property taxes on behalf of all taxing districts in the county, including the City of Mansfield. The County Auditor periodically remits to the City its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2015, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2015 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as receivable and revenue while on the modified accrual basis the revenue has been recorded as deferred inflows of resources – unavailable revenue.

***Income Tax***

The City levies a municipal income tax of 2.00 percent on salaries, wages, commissions and other compensation, and net profits earned within the City as well as incomes of residents earned outside of the City. In November 2013, an increase of 0.25 percent was passed which increased the income tax rate from 1.75 percent. This increase was effective January 1, 2014, on substantially all income earned within the City. Residents of the City are granted a credit up to one percent for taxes paid to other municipalities. Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually. By City ordinance, income tax revenues

**City of Mansfield, Ohio**  
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received for 2015, after income tax department expenditures, are credited to the following funds: general, safety services, parks and recreation, demolition, street lighting and street resurfacing. The income tax receivable amounts are based on the 2016 allocation.

***Intergovernmental Receivables***

A summary of the principal items of intergovernmental receivables follows:

	Amounts
<b>Governmental Activities:</b>	
CDBG and HOME Grants	\$1,429,807
FAA Grant	921,910
Gasoline Tax	713,846
Local Government	640,600
Clean Ohio Assistance Grant	621,413
COPS Hiring Grant	573,061
ODOT Grants	435,516
Richland County Judges Salary Reimbursement	285,431
Motor Vehicle Registrations	208,492
Specialty Court Grants	150,830
Forensic Science Grants	140,440
Homestead and Rollback	125,000
Community Corrections Grant	73,424
Liquor Permits	57,000
Crime Victims Grant	54,553
Probation Grant	51,841
Violent Crimes Grant	34,983
School Contracts	34,920
Public Defender Reimbursement	27,219
Bulletproof Vest Grants	24,777
PEP Claim	21,263
Drug Prevention Grants	13,024
Family Violence Grant	10,783
Miscellaneous	6,911
Total	\$6,657,044
<b>Business-Type Activities:</b>	
Sewer Usage Reimbursement	\$1,551,972
Ohio Air National Guard Contract	15,145
Total	\$1,567,117

**City of Mansfield, Ohio**  
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**Note 8 – Interfund Transactions**

***Interfund Transfers***

Interfund transfers for the year ended December 31, 2015, consisted of the following, as reported in the fund financial statements:

Transfers to	Transfers from			
	General	Community Development	Safety Services	Other Governmental Funds
General	\$0	\$0	\$279,886	\$19,421
Community Development	98,510	0	0	0
Safety Services	11,068,979	0	0	0
Grants	28,602	5,000	32,965	0
Other Governmental Funds	1,601,234	227,900	187,188	57,022
Nonmajor Enterprise Fund	322,644	0	0	0
<b>Total</b>	<b>\$13,119,969</b>	<b>\$232,900</b>	<b>\$500,039</b>	<b>\$76,443</b>

Transfers to	Transfers from				Total
	Water	Sewer	Nonmajor Enterprise Fund	Internal Service Funds	
General	\$36,307	\$36,750	\$4,302	\$24,176	\$400,842
Community Development	0	0	0	0	98,510
Safety Services	0	0	0	0	11,068,979
Grants	0	0	0	0	66,567
Other Governmental Funds	0	0	0	0	2,073,344
Nonmajor Enterprise Fund	0	0	0	0	322,644
<b>Total</b>	<b>\$36,307</b>	<b>\$36,750</b>	<b>\$4,302</b>	<b>\$24,176</b>	<b>\$14,030,886</b>

The transfers in to the general fund were for the other funds' share of compensated absences costs. Transfers to other funds were to support the operations of those funds, provide matching funds for grants and provide resources for debt payments.

***Interfund Balances***

At December 31, 2015, the community development fund owed \$18,125 to the parks and recreation other governmental fund for services provided.

**Note 9 – Assets Held for Resale**

Assets held for resale represents properties purchased and repaired to be resold under the City's community development program. At the beginning of 2014, the City had four properties being held for resale. During 2014, the City donated three properties to Habitat for Humanity. Habitat for Humanity sold the three donated properties and agreed to pay the City 50 percent of the proceeds from the sale over a period of years. These three properties were removed from assets held for resale and an accounts receivable was booked for the amount to be paid to the City by Habitat for Humanity. During 2015, the City sold the last property.

**City of Mansfield, Ohio**  
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For the Year Ended December 31, 2015

**Note 10 – Capital Assets**

Capital asset activity for the year ended December 31, 2015, was as follows:

	Balance 12/31/14	Additions	Deletions	Balance 12/31/15
<b>Governmental Activities</b>				
<i>Capital Assets, not being depreciated:</i>				
Land	\$3,937,177	\$0	(\$323,770)	\$3,613,407
Construction in Progress	1,402,070	8,578,489	(1,092,461)	8,888,098
<i>Total Capital Assets, not being depreciated</i>	<u>5,339,247</u>	<u>8,578,489</u>	<u>(1,416,231)</u>	<u>12,501,505</u>
<i>Capital Assets, being depreciated:</i>				
Land Improvements	18,047,683	77,457	(127,507)	17,997,633
Buildings and Improvements	15,801,906	0	(94,299)	15,707,607
Machinery and Equipment	15,440,583	1,794,124	(2,423,990)	14,810,717
Infrastructure	133,436,116	5,433,323	(424,236)	138,445,203
<i>Total Capital Assets, being depreciated</i>	<u>182,726,288</u>	<u>7,304,904</u>	<u>(3,070,032)</u>	<u>186,961,160</u>
Less Accumulated Depreciation:				
Land Improvements	(4,095,315)	(695,787)	120,044	(4,671,058)
Buildings and Improvements	(9,077,865)	(291,750)	50,436	(9,319,179)
Machinery and Equipment	(13,320,835)	(734,241)	2,164,956	(11,890,120)
Infrastructure	(97,952,987)	(1,319,449)	27,904	(99,244,532)
Total Accumulated Depreciation	<u>(124,447,002)</u>	<u>(3,041,227) *</u>	<u>2,363,340</u>	<u>(125,124,889)</u>
Total Capital Assets being depreciated, net	<u>58,279,286</u>	<u>4,263,677</u>	<u>(706,692)</u>	<u>61,836,271</u>
Governmental Activities Capital Assets, Net	<u>\$63,618,533</u>	<u>\$12,842,166</u>	<u>(\$2,122,923)</u>	<u>\$74,337,776</u>

\*Depreciation expense was charged to governmental functions as follows:

General Government	\$970,821
Public Safety	370,479
Transportation	1,674,623
Community Environment	8,691
Leisure Time Activities	<u>16,613</u>
Total Depreciation Expense	<u>\$3,041,227</u>

During 2015, upon the completion of a waterline replacement project, related assets of \$386,236 were transferred from governmental activities to business-type activities. Also, equipment with a book value of \$84,690 was transferred from governmental activities to business-type activities.

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	Balance 12/31/14	Additions	Deletions	Balance 12/31/15
<b>Business-Type Activities</b>				
<i>Capital Assets, not being depreciated:</i>				
Land	\$1,964,508	\$0	(\$113,177)	\$1,851,331
Construction in Progress	1,154,629	3,041,085	(2,593,083)	1,602,631
<i>Total Capital Assets, not being depreciated</i>	<u>3,119,137</u>	<u>3,041,085</u>	<u>(2,706,260)</u>	<u>3,453,962</u>
<i>Capital Assets, being depreciated:</i>				
Land Improvements	41,428,059	253,028	(114,393)	41,566,694
Buildings and Improvements	13,100,762	0	(30,386)	13,070,376
Machinery and Equipment	11,207,358	930,600	(1,599,902)	10,538,056
Infrastructure	64,567,035	2,749,252	(275,181)	67,041,106
<i>Total Capital Assets, being depreciated</i>	<u>130,303,214</u>	<u>3,932,880</u>	<u>(2,019,862)</u>	<u>132,216,232</u>
Less Accumulated Depreciation:				
Land Improvements	(27,509,286)	(926,488)	102,948	(28,332,826)
Buildings and Improvements	(8,241,124)	(192,464)	16,219	(8,417,369)
Machinery and Equipment	(9,850,273)	(230,882)	1,507,706	(8,573,449)
Infrastructure	(39,638,117)	(1,098,290)	133,601	(40,602,806)
Total Accumulated Depreciation	<u>(85,238,800)</u>	<u>(2,448,124)</u>	<u>1,760,474</u>	<u>(85,926,450)</u>
Total Capital Assets being depreciated, net	<u>45,064,414</u>	<u>1,484,756</u>	<u>(259,388)</u>	<u>46,289,782</u>
Business-Type Activities Capital Assets, Net	<u>\$48,183,551</u>	<u>\$4,525,841</u>	<u>(\$2,965,648)</u>	<u>\$49,743,744</u>

**Note 11 – Long-Term Obligations**

The original issue date, interest rate, original issuance and maturity date for each of the City's bonds and loans follows:

	Original Issue Date	Interest Rate	Original Issue Amount
<b>Governmental Activities:</b>			
<i>General Obligation Bonds</i>			
Various Purpose Bonds	2009	4.00 to 6.00 %	\$2,620,000
Refunding Bonds	2013	3.00 to 5.00	2,355,000
<i>Loans Payable</i>			
HUD 108 Assistance Loan	2000	0.64 to 2.78	1,000,000
<b>Business-Type Activities:</b>			
<i>General Obligation Bonds</i>			
Various Purpose Bonds	2009	4.00 to 6.00	1,080,000
<i>Loans Payable</i>			
Ohio Water Development Authority Loans	2010	1.00	1,621,072
OPWC Loan - North Wells' Water Line Replacement	1997	0.00	187,620
OPWC Loan - Bowman Street - Cairns Road Water Line	2008	0.00	200,000

**City of Mansfield, Ohio**  
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A schedule of changes in bonds and other long-term obligations of the City during 2015 follows:

	Amounts Outstanding 12/31/14	Additions	Reductions	Amounts Outstanding 12/31/15	Amounts Due in One Year
<i>Governmental Activities:</i>					
<i>General Obligation Bonds:</i>					
Series 2009 Various Purpose Bonds	\$2,175,000	\$0	(\$95,000)	\$2,080,000	\$105,000
Series 2013 Refunding Bonds	1,915,000	0	(220,000)	1,695,000	225,000
Unamortized Premium	44,094	0	(5,512)	38,582	0
<i>Total General Obligation Bonds</i>	<u>4,134,094</u>	<u>0</u>	<u>(320,512)</u>	<u>3,813,582</u>	<u>330,000</u>
<i>Loans Payable:</i>					
HUD 108 Assistance Loan	20,000	0	(20,000)	0	0
<i>Other Long-Term Obligations:</i>					
Capital Lease	186,959	0	(73,165)	113,794	75,314
Police and Fire Pension	1,065,376	0	(33,556)	1,031,820	34,998
Compensated Absences	5,442,615	2,919,490	(2,643,369)	5,718,736	2,596,304
<i>Total Other Long-term Obligations</i>	<u>6,694,950</u>	<u>2,919,490</u>	<u>(2,750,090)</u>	<u>6,864,350</u>	<u>2,706,616</u>
<i>Net Pension Liability:</i>					
OPERS	8,021,590	185,368	0	8,206,958	0
OPF	25,196,378	1,604,307	0	26,800,685	0
<i>Total Net Pension Liability</i>	<u>33,217,968</u>	<u>1,789,675</u>	<u>0</u>	<u>35,007,643</u>	<u>0</u>
<i>Total Governmental Long-Term Liabilities</i>					
	<u>\$44,067,012</u>	<u>\$4,709,165</u>	<u>(\$3,090,602)</u>	<u>\$45,685,575</u>	<u>\$3,036,616</u>
<i>Business-Type Activities:</i>					
<i>General Obligation Bonds:</i>					
Series 2009 Various Purpose Bonds	\$895,000	\$0	(\$40,000)	\$855,000	\$45,000
<i>Loans Payable:</i>					
Ohio Water Development Authority Loans	1,621,072	0	(77,271)	1,543,801	155,703
OPWC - North Wells' Water Line	23,453	0	(9,381)	14,072	9,381
OPWC - Bowman St. - Cairns Rd. Water Line	135,000	0	(10,000)	125,000	10,000
<i>Total Loans Payable</i>	<u>1,779,525</u>	<u>0</u>	<u>(96,652)</u>	<u>1,682,873</u>	<u>175,084</u>
<i>Net Pension Liability - OPERS:</i>					
Water	1,428,502	33,010	0	1,461,512	0
Sewer	1,538,387	35,550	0	1,573,937	0
<i>Total Net Pension Liability - OPERS:</i>	<u>2,966,889</u>	<u>68,560</u>	<u>0</u>	<u>3,035,449</u>	<u>0</u>
<i>Total Business-Type Long-Term Liabilities</i>					
	<u>\$5,641,414</u>	<u>\$68,560</u>	<u>(\$136,652)</u>	<u>\$5,573,322</u>	<u>\$220,084</u>

General obligation bond issues will be paid through the debt service fund from general property tax revenue and transfers of available income tax revenue and community development block grant revenue. The police and fire pension liability is paid through the safety services special revenue fund using unvoted general property tax revenue. The HUD 108 Assistance Loan will be paid through the debt service fund with transfers of community development revenue. The capital lease will be paid from the safety services fund. Compensated absences will be paid from the general fund. The City pays obligations related to employee compensation from the fund benefitting from their service.

The Various Purpose Bonds issued in 2009 in the amount of \$2,620,000 were to pay the costs of issuance and to pay and retire outstanding notes issued in anticipation of bonds for the following purposes: Constructing, furnishing and equipping the new fire station and improving the City's courtroom security system.

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In 2013, the City issued general obligation bonds in the amount of \$2,355,000 to currently refund various purpose bonds previously issued in 2002. The current refunding was undertaken to lower interest costs. The bonds were issued for a ten year period with final maturity on December 1, 2022, and have an interest rate of 3.00-5.00 percent.

The 2009 Various Purpose Bonds were issued in the amount of \$1,080,000 to pay and retire outstanding notes issued in anticipation of bonds for the purpose of improving the City's wastewater treatment plant. These bonds are being repaid from the City's sewer fund.

The OWDA and OPWC enterprise fund loans are being paid from water and sewer fund user fees. In the event that the water and sewer funds would fail to pay the loans, payment would be made by any general tax revenues collected in the general fund.

The City's overall debt margin was \$53,978,366 and the unvoted legal debt margin was \$26,512,206 at December 31, 2015.

Principal and interest requirements to retire the long-term obligations at December 31, 2015, are as follows:

	Governmental Activities					
	General Obligation Bonds			Police and Fire Pension Liability		
	Principal	Interest	Total	Principal	Interest	Total
2016	\$330,000	\$156,457	\$486,457	\$34,998	\$43,484	\$78,482
2017	340,000	147,757	487,757	36,501	41,981	78,482
2018	350,000	138,481	488,481	38,069	40,413	78,482
2019	360,000	128,750	488,750	39,704	38,778	78,482
2020	380,000	116,150	496,150	41,409	37,073	78,482
2021-2025	1,260,000	365,950	1,625,950	235,301	157,109	392,410
2026-2030	755,000	106,700	861,700	290,365	102,044	392,409
2031-2035	0	0	0	315,473	34,169	349,642
<b>Total</b>	<b>\$3,775,000</b>	<b>\$1,160,245</b>	<b>\$4,935,245</b>	<b>\$1,031,820</b>	<b>\$495,051</b>	<b>\$1,526,871</b>

	Business-Type Activities						
	General Obligation Bonds			Loans Payable			
	Principal	Interest	Total	OPWC Loans Principal	OWDA Loan		Total
					Principal	Interest	
2016	\$45,000	\$46,231	\$91,231	\$19,381	\$155,703	\$15,050	\$170,753
2017	45,000	44,431	89,431	14,691	157,263	13,489	170,752
2018	45,000	42,519	87,519	10,000	158,840	11,912	170,752
2019	50,000	40,550	90,550	10,000	160,432	10,320	170,752
2020	50,000	38,300	88,300	10,000	162,041	8,711	170,752
2021-2025	310,000	141,400	451,400	50,000	749,522	18,862	768,384
2026-2029	310,000	44,000	354,000	25,000	0	0	0
<b>Total</b>	<b>\$855,000</b>	<b>\$397,431</b>	<b>\$1,252,431</b>	<b>\$139,072</b>	<b>\$1,543,801</b>	<b>\$78,344</b>	<b>\$1,622,145</b>

**City of Mansfield, Ohio**  
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**Note 12 – Leases Payable**

***Capital Lease Payable***

The City has previously entered into a lease for the acquisition of three equipped EMS trucks. This lease obligation meets the criteria of a capital lease and has been recorded as capital assets on the government-wide statements. The capital asset was capitalized at the present value of the minimum lease payments at the time the lease was entered into.

The assets acquired through the capital lease are as follows:

	Governmental Activities
Machinery and Equipment	\$363,494
Less: Accumulated depreciation	(160,900)
Current Book Value	\$202,594

The following is a schedule of the future long-term minimum lease payments required under the capital lease and present value of the minimum lease payments is as follows:

		Governmental Activities
	2016	\$77,801
	2017	38,901
Total Minimum Lease Payments		116,702
Less: Amount Representing Interest		(2,908)
Total		\$113,794

***Operating Leases Payable***

The City is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore the results of the lease agreements are not reflected in the City's basic financial statements. Total costs for such leases were \$105,439 for the year ended December 31, 2015. The following is a schedule by year of future minimum rental payments required under operating leases that have initial or remaining noncancellable lease terms as of December 31, 2015:

Year Ended December 31	Amount
2016	\$59,866
2017	52,852
2018	43,611
Total minimum payments required	\$156,329

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**Note 13 – Contingencies**

***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 agreements 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 adverse effect on the overall financial position of the City at December 31, 2015.

***Litigation***

Several claims and lawsuits are pending against the City. In the opinion of management, any such claims and lawsuits will not have a material adverse effect on the overall financial position of the City at December 31, 2015.

**Note 14 – Risk Management**

The City is exposed to various risks of property and casualty losses, and injuries to employees.

The City belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. York Risk Services Group, Inc. (York), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is administered by York. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

The Pool uses reinsurance and excess risk-sharing arrangements to reduce its exposure to loss. These agreements permit recovery of a portion of its claims from reinsurers and a risk-sharing pool; however, they do not discharge the Pool's primary liability for such payments. APEEP provides the Pool with an excess risk-sharing program. Under this arrangement, the Pool retains insured risks up to an amount specified in the contracts. (At December 31, 2015, the Pool retained \$350,000 for casualty claims and \$100,000 for property claims). The Board of Directors and York periodically review the financial strength of the Pool and other market conditions to determine the appropriate level of risk the Pool will retain. There has been no significant reduction in coverage from last year.

***Financial Position*** PEP's financial statements (for which an independent audit is still ongoing) conform to generally accepted accounting principles, and preliminarily show the following assets, liabilities and net position at December 31, 2015 and 2014:

<u>Casualty and Property Coverage</u>	<u>2015</u>	<u>2014</u>
Assets	\$38,307,677	\$35,402,177
Liabilities	12,759,127	12,363,257
Net Position - Unrestricted	\$25,548,550	\$23,038,920

The casualty coverage assets and net position above include approximately \$11.0 million and \$10.8 million of unpaid claims to be billed to approximately 499 member governments in the future, as of December 31, 2015 and 2014, respectively. These amounts will be included in future contributions from members when

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the related claims are due for payment. The City's share of these unpaid claims collectible in future years is approximately \$824,592. This payable includes subsequent year's contributions due if the City terminates participation, as described in the last paragraph below.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership. The contributions for the past two years are as follows:

Year	Contributions to PEP
2015	\$414,537
2014	398,992

After completing one year of membership, members may withdraw on each anniversary date of the date they joined PEP, provided they give written notice to PEP 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's budgetary contribution. Withdrawing members have no other future obligations to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to withdrawal.

The City obtained insurance coverage from the Pool for losses relating to general liability, law enforcement liability, public officials liability, auto liability/physical damage, and property coverage. The City carries additional insurance coverage for other risks including aviation liability.

Settled claims have not exceeded insurance coverage in any of the past three years and there has been no significant reduction in coverage from the prior year.

***Workers' Compensation***

Workers' compensation claims are covered through the City's participation in the State of Ohio's program. The City pays the State Workers' Compensation System a premium based on accident history and administrative costs. The City also pays unemployment claims to the State of Ohio as incurred.

***Medical and Dental Benefits***

The City has elected to provide employee medical and dental benefits through a self-insured program. The City maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. This plan provides a medical plan with a \$200 single and \$400 family deductible. The City uses a third party administrator to review, process, and pay all claims on behalf of the City.

The City purchases stop-loss coverage for claims in excess of \$200,000 per employee, per year and an aggregate of \$1,000,000. The City pays into the self-insurance internal service fund \$610 for single coverage and \$1,516 per family coverage per employee per month and employees pay an additional amount per month. This premium is paid by the fund that pays the salary of the employee and is based on historical cost information.

The claims liability of \$790,201 reported in the Internal Service fund at December 31, 2015, is estimated by a third party administrator and is based on the requirements of GASB Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported

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claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims liability amounts in 2014 and 2015 are:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2014	\$384,868	\$5,662,249	\$5,433,003	\$614,114
2015	614,114	6,132,602	5,956,515	790,201

**Note 15 – Defined Benefit Pension Plans**

***Net Pension Liability***

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions – between an employer and its employees – of salaries and benefits for employee services. Pensions are provided to an employee – on a deferred-payment basis – as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

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

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

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

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

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

Plan Description – City employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-

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

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

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

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013, or 5 years after January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire 10 years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

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

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

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

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

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	State and Local
<b>2015 Statutory Maximum Contribution Rates</b>	
Employer	14.0 %
Employee	10.0 %
<b>2015 Actual Contribution Rates</b>	
Employer:	
Pension	12.0 %
Post-employment Health Care Benefits	2.0
Total Employer	14.0 %
Employee	10.0 %

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City's contractually required contribution was \$1,381,056 for 2015. Of this amount, \$148,671 is reported as an intergovernmental payable.

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

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

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

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

The annual pension benefit for normal service retirement is equal to a percentage of the allowable average annual salary. The percentage equals 2.5 percent for each of the first 20 years of service credit, 2.0 percent for each of the next 5 years of service credit, and 1.5 percent for each year of service credit in excess of 25 years. The maximum pension of 72 percent of the allowable average annual salary is paid after 33 years of service credit.

Under normal service retirement, retired members who are at least 55 years old and have been receiving OPF benefits for at least 1 year may be eligible for a cost of living allowance adjustment. The age 55 provision for receiving a COLA does not apply to those who are receiving a permanent and total disability benefit and statutory survivors.

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Members retiring under normal service retirement with less than 15 years of service credit on July 1, 2013, will receive a COLA equal to either 3 percent or the percent increase, if any, in the consumer price index (CPI) over the 12-month period ending on September 30 of the immediately preceding year, whichever is less. The COLA amount for members with at least 15 years of service credit as of July 1, 2013, is equal to 3 percent of their base pension or disability benefit.

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

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

Employer contribution rates are expressed as a percentage of covered payroll. The City’s contractually required contribution to OPF was \$2,426,044 for 2015. Of this amount, \$251,995 is reported as an intergovernmental payable.

In addition to current contributions, the City pays installments on a specific liability of the City incurred when the State of Ohio established the statewide pension system for police and fire fighters in 1967. As of December 31, 2015, the specific liability of the City was \$1,031,820 payable in semi-annual payments through the year 2035.

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

The net pension liability for OPERS was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OPF’s total pension liability was measured as of December 31, 2014, and was determined by rolling forward the total pension liability as of January 1, 2014, to December 31, 2014. The City’s proportion of the net pension liability was based on the City’s share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

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	<u>OPERS</u>	<u>OPF</u>	<u>Total</u>
Proportionate Share of the Net Pension Liability	\$11,242,407	\$26,800,685	\$38,043,092
Proportion of the Net Pension Liability	0.093212%	0.5173461%	
Pension Expense	\$1,222,901	\$2,614,282	\$3,837,183

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

	<u>OPERS</u>	<u>OPF</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Net difference between projected and actual earnings on pension plan investments	\$599,862	\$1,155,085	\$1,754,947
City contributions subsequent to the measurement date	<u>1,381,056</u>	<u>2,426,044</u>	<u>3,807,100</u>
Total Deferred Outflows of Resources	<u><u>\$1,980,918</u></u>	<u><u>\$3,581,129</u></u>	<u><u>\$5,562,047</u></u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	<u>\$197,507</u>	<u>\$0</u>	<u>\$197,507</u>

\$3,807,100 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, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>	<u>OPF</u>	<u>Total</u>
Year Ending December 31:			
2016	\$58,833	\$288,771	\$347,604
2017	58,833	288,771	347,604
2018	134,719	288,771	423,490
2019	<u>149,970</u>	<u>288,772</u>	<u>438,742</u>
Total	<u><u>\$402,355</u></u>	<u><u>\$1,155,085</u></u>	<u><u>\$1,557,440</u></u>

***Actuarial Assumptions – OPERS***

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

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

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

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

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

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

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**Discount Rate** The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
City's proportionate share of the net pension liability	\$20,682,811	\$11,242,407	\$3,291,316

**Actuarial Assumptions – OPF**

OPF's total pension liability as of December 31, 2014, is based on the results of an actuarial valuation date of January 1, 2014, and rolled-forward using generally accepted actuarial procedures. The total pension liability is determined by OPF's actuaries in accordance with GASB Statement No. 67, as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

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

Valuation Date	January 1, 2014
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	8.25 percent
Projected Salary Increases	4.25 percent to 11 percent
Payroll Increases	3.75 percent
Inflation Assumptions	3.25 percent
Cost of Living Adjustments	2.60 percent and 3.00 percent

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

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

The long-term expected rate of return on pension plan investments was determined using a building-block approach and assumes a time horizon, as defined in the Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted averaged of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes. Best estimates of the long-term expected geometric real rates of return for each major asset class included in OPF's target asset allocation as of December 31, 2014, are summarized in the following table:

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

\* levered 2x

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

**Discount Rate** The total pension liability was calculated using the discount rate of 8.25 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from the members would be computed based on contribution requirements as stipulated by State statute. Projected inflows from investment earning were calculated using the longer-term assumed investment rate of return of 8.25 percent. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, a long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

**Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** Net pension liability is sensitive to changes in the discount rate, and to illustrate the potential impact, the following table presents the net pension liability calculated using the discount rate of 8.25 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (7.25 percent) or one percentage point higher (9.25 percent) than the current rate:

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	1% Decrease (7.25%)	Current Discount Rate (8.25%)	1% Increase (9.25%)
City's proportionate share of the net pension liability	\$37,069,402	\$26,800,685	\$18,106,204

**Note 16 – Post-Employment Benefits**

***Ohio Public Employees Retirement System***

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 two cost-sharing, multiple-employer defined benefit post-employment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a health reimbursement arrangement, and Medicare Part B premium reimbursements, for qualifying benefit recipients of both the Traditional Pension and Combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for post-employment health care coverage, age and service retirees under the Traditional Pension and Combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the OPERS Board of Trustees 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 requiring public employers to fund post-employment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, state and local employers contributed at a rate of 14.0 percent of earnable salary. This is the maximum employer contribution rate permitted by the Ohio Revised Code. Active member contributions do not fund health care.

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's

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

Substantially all of the City's contribution allocated to fund post-employment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2015, 2014, and 2013 was \$230,176, \$234,184, and \$112,129, respectively. For 2015, 89.23 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

***Ohio Police and Fire Pension Fund***

Plan Description – The City contributes to the Ohio Police and Fire Pension Fund (OPF) sponsored health care program, a cost-sharing, multiple-employer defined post-employment health care plan administered by OPF. OPF provides health care benefits including coverage for medical, prescription drug, dental, vision, Medicare Part B Premium, and long-term care to retirees, qualifying benefit recipients, and their eligible dependents.

OPF provides access to postretirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or survivor benefit check, or is a spouse or eligible dependent child of such person. The health care coverage provided by OPF meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 45.

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

OPF issues a publicly available financial report that includes financial information and required supplementary information for the plan. That report may be obtained by visiting the OPF website at [www.op-f.org](http://www.op-f.org) or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

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

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

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The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. For 2015, the employer contribution allocated to the health care plan was .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 and is limited by the provisions of Sections 115 and 401(h).

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

The City's contribution to OPF for the years ended December 31, 2015, 2014, and 2013 were \$2,483,079, \$2,215,809, and \$2,146,110, respectively, of which \$57,035, \$50,749, and \$354,374, respectively, was allocated to the healthcare plan. For 2015, 89.61 percent has been contributed for both police and firefighters with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

## **Note 17 – Other Employee Benefits**

### ***Compensated Absences***

The criteria for determining vacation and sick leave benefits are derived from negotiated agreements and State laws. Employees earn vacation leave at varying rates based upon length of service. For sworn police and fire personnel, vacation leave is accrued on January 1 of every year, regardless of the employee's anniversary date. Vacation time will accrue on January 1, 2016, and is not reflected in the financial statements. For sworn police officers, vacation balances unused at December 31 can be carried over and accumulated for up to three years, upon request. Any unused vacation in excess of three years is lost. For all other City employees (except fire personnel), vacation leave is accrued on their anniversary date and the vacation earned may be carried over and accumulated for up to three years. Any unused vacation in excess of three years is lost. These amounts are reflected in the basic financial statements. Upon separation from the City, the employee (or their estate) is paid for their accumulated unused vacation leave balance.

All City employees, excluding firefighters, earn .05769 hours of sick leave for each non-overtime hour in active pay status. Firefighters hired after April 1, 2014, accrue sick leave at a rate of .0577 hours for each non-overtime hour in active pay status. Firefighters hired before April 1, 2014, except the fire chief and assistant fire chiefs, earn .0769 hours of sick leave for each non-overtime hour in active pay status. The fire chief earns .05769 and the assistant fire chiefs earn .0928 hours of sick leave for each non-overtime hour in active pay status. Employees may accrue and carry over all sick leave earned with no limits. Upon separation from the City, employees with at least eight years of service are paid a pro-rata amount of their accumulated unused sick leave. The pro-rata amount is determined in each negotiated work agreement with the City. Members of the AFSCME bargaining unit hired after February 22, 2013, are not eligible for sick leave conversion. Portions of sick leave for eligible employees are accrued within the year of eligibility. Otherwise the cost of sick leave is recorded at the time it is used.

### ***Life Insurance***

The City provides life insurance to its employees through OneAmerica.

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**Note 18 – Fund Balances**

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

Fund Balances	General	Community Development	Safety Services	Grants	Other Governmental Funds	Total
<b><u>Nonspendable:</u></b>						
Inventory	\$64,275	\$629	\$71,661	\$38,092	\$569,968	\$744,625
Unclaimed Monies	180,086	0	0	0	0	180,086
<b>Total Nonspendable</b>	<b>244,361</b>	<b>629</b>	<b>71,661</b>	<b>38,092</b>	<b>569,968</b>	<b>924,711</b>
<b><u>Restricted for:</u></b>						
Development	0	1,734,061	0	0	0	1,734,061
Donations	0	0	0	0	16,953	16,953
Court Services	0	0	0	0	704,474	704,474
Debt Service	0	0	0	0	74,430	74,430
Grant Programs	0	0	0	237,832	0	237,832
Transportation	0	0	0	0	2,316,688	2,316,688
Law Enforcement	0	0	1,446,466	0	141,981	1,588,447
Indigent Driver Programs	0	0	0	0	203,102	203,102
Boulevard Lawn Improvements	0	0	0	0	5,434	5,434
Parks and Recreation	0	0	0	0	424,609	424,609
Demolition	0	0	0	0	1,037,782	1,037,782
Capital Improvements	0	0	0	0	1,859,640	1,859,640
<b>Total Restricted</b>	<b>0</b>	<b>1,734,061</b>	<b>1,446,466</b>	<b>237,832</b>	<b>6,785,093</b>	<b>10,203,452</b>
<b><u>Committed to:</u></b>						
Safety Town	11,264	0	0	0	0	11,264
Shade Tree	7	0	0	0	0	7
Alarm Monitoring	0	0	0	0	80,337	80,337
Community Advancement	0	0	0	0	60,909	60,909
Industrial Development	0	0	0	0	838,508	838,508
Court Services	0	0	0	0	456,987	456,987
Police Equipment	0	0	0	0	25,966	25,966
Electrical Service Upgrade	0	0	0	0	38,280	38,280
Fire Equipment	0	0	0	0	99,707	99,707
Compensated Absences	1,489,929	0	0	0	0	1,489,929
<b>Total Committed</b>	<b>1,501,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,600,694</b>	<b>3,101,894</b>
<b><u>Assigned to:</u></b>						
Adopt-a-park	8,359	0	0	0	0	8,359
2016 Operations	1,608,457	0	0	0	0	1,608,457
<b>Purchases on Order:</b>						
Contract Services/Utilities	369,147	0	0	0	0	369,147
Materials and Supplies	16,282	0	0	0	0	16,282
Capital Outlay	53,249	0	0	0	0	53,249
<b>Total Assigned</b>	<b>2,055,494</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,055,494</b>
Unassigned (Deficit)	7,338,976	0	0	0	(9,992)	7,328,984
<b>Total Fund Balances</b>	<b>\$11,140,031</b>	<b>\$1,734,690</b>	<b>\$1,518,127</b>	<b>\$275,924</b>	<b>\$8,945,763</b>	<b>\$23,614,535</b>

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In addition to the preceding fund balance constraints, the City has a general fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the City established by resolution a budget stabilization reserve to provide options to respond to unexpected issues and afford a buffer against shocks and other forms of risk such as revenue volatility, unexpected infrastructure failure, or disaster situations. Expenditures of a recurring nature are not addressed through the use of this arrangement. The target balance for the budget stabilization fund is twenty percent of total prior year actual general fund expenditures. It is the intent of the City to limit the use of the budget stabilization fund to address unanticipated, non-recurring needs and action must be authorized by a majority vote of City Council. The balance in the reserve at December 31, 2015, is \$3,342,996.

**Note 19 – Significant Commitments**

*Contractual Commitments*

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

Project	Contract Amount	Amount Paid	Remaining on Contract
Airport Runway Rehabilitation Project	\$4,578,567	\$3,709,137	\$869,430
Street Resurfacing	3,864,741	3,605,778	258,963
GIS Utility Mapping Software and Services	762,607	92,793	669,814
Sanitary Sewer Improvement Project	720,568	552,683	167,885
Sanitary Sewer Rehabilitation	622,065	266,679	355,386
Street Department Road Salt	488,719	0	488,719
Community Development Demolition Projects	404,605	177,115	227,490
Sewer Flow Monitoring	363,000	261,005	101,995
Waste Water Treatment Plant DFFO Compliance	360,000	319,870	40,130
Street Department Plow Truck	338,988	0	338,988
Trimble Road Improvement Project	276,158	96,730	179,428
Waste Water Treatment Plant Improvement Project	259,040	0	259,040
Police Department Radios	254,157	205,307	48,850
Flood Plain Analysis and Study	247,566	57,868	189,698
South Park Pavilion	198,800	0	198,800
Airport Terminal Building Renovation	188,825	165,634	23,191
Cement and Gravel for Service Departments	181,500	162,257	19,243
Community Development Rehabilitation Projects	179,940	0	179,940
Bowman Street Bridge Replacement	177,299	53,581	123,718
Street Department Equipment	171,489	0	171,489
Water Treatment Plant Chemicals	143,240	117,370	25,870
Sludge Land Application	111,455	75,217	36,238
Clear Fork Reservoir Seepage Monitoring	108,829	107,895	934
Water Meters	101,816	59,178	42,638
METRICH Storage Building	91,465	0	91,465
Airport Windcone Project	62,269	0	62,269
EPA MS4 Storm Sewer Compliance Services	48,000	46,323	1,677
Sewer Repair Truck	45,557	0	45,557
Twin Lakes Water Sampling	42,000	38,532	3,468
IT AS400 Migration Project	36,400	32,000	4,400
Playground Equipment	33,279	1,935	31,344
Water and Sewer Rate Analysis	29,000	26,796	2,204
Street Department Paving Materials	20,000	8,261	11,739
Total	<u>\$15,511,944</u>	<u>\$10,239,944</u>	<u>\$5,272,000</u>

**City of Mansfield, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2015*

All of the amounts remaining on these contracts were encumbered at year end.

***Encumbrances***

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

<b><i>Governmental Funds:</i></b>		<b><i>Proprietary Funds:</i></b>	
General	\$529,752	Water	\$595,301
Community Development	289,700	Sewer	2,169,399
Safety Services	375,173	Nonmajor Airport	<u>85,006</u>
Grants	1,262,847		
Other Governmental Funds	<u>1,880,500</u>	Total	<u>\$2,849,706</u>
Total	<u><u>\$4,337,972</u></u>	Internal Service Funds	<u><u>\$303,383</u></u>

**Note 20 – Subsequent Event**

On April 12, 2016, the City issued \$12,660,000 in general obligation bonds for the purpose of partially refunding the 2009 Various Purpose Bonds and making EPA mandated improvements at the wastewater treatment plant. The bonds have interest rates ranging from 2 to 4 percent and a final maturity date of December 1, 2035.

**City of Mansfield, Ohio**  
*Required Supplementary Information*  
*Schedule of the City's Proportionate Share of the Net Pension Liability*  
*Ohio Public Employees Retirement System - Traditional Plan*  
*Last Two Years (1)*

	2014	2013
City's Proportion of the Net Pension Liability	0.093212%	0.093212%
City's Proportionate Share of the Net Pension Liability	\$11,242,407	\$10,988,479
City's Covered-Employee Payroll	\$11,427,733	\$11,212,938
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	98.38%	98.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available.

Amounts presented as of the City's measurement date which is the prior year end.

**City of Mansfield, Ohio**  
*Required Supplementary Information*  
*Schedule of the City's Proportionate Share of the Net Pension Liability*  
*Ohio Police and Fire Pension Fund*  
*Last Two Years (1)*

	2014	2013
City's Proportion of the Net Pension Liability	0.51734610%	0.51734610%
City's Proportionate Share of the Net Pension Liability	\$26,800,685	\$25,196,378
City's Covered-Employee Payroll	\$10,149,764	\$9,798,552
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	264.05%	257.14%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.20%	73.00%

(1) Information prior to 2013 is not available.

Amounts presented as of the City's measurement date which is the prior year end.

**City of Mansfield, Ohio**  
*Required Supplementary Information*  
*Schedule of City Contributions*  
*Ohio Public Employees Retirement System - Traditional Plan*  
*Last Three Years (1)*

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$1,381,056	\$1,371,328	\$1,457,682
Contributions in Relation to the Contractually Required Contribution	<u>(1,381,056)</u>	<u>(1,371,328)</u>	<u>(1,457,682)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
City Covered-Employee Payroll	\$11,508,800	\$11,427,733	\$11,212,938
Contributions as a Percentage of Covered-Employee Payroll	12.00%	12.00%	13.00%

(1) Information prior to 2013 is not available.

**City of Mansfield, Ohio**  
*Required Supplementary Information*  
*Schedule of City Contributions*  
*Ohio Police and Fire Pension Fund*  
*Last Three Years (1)*

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$2,426,044	\$2,165,060	\$1,791,736
Contributions in Relation to the Contractually Required Contribution	<u>(2,426,044)</u>	<u>(2,165,060)</u>	<u>(1,791,736)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
City Covered-Employee Payroll	\$11,407,035	\$10,149,764	\$9,798,552
Contributions as a Percentage of Covered-Employee Payroll	21.27%	21.33%	18.29%

(1) Information prior to 2013 is not available.

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**Combining and Individual Fund  
Statements and Schedules**

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## ***Fund Descriptions – Nonmajor Governmental Funds***

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### ***Nonmajor Special Revenue Funds***

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

***Street Construction, Maintenance and Repair Fund*** To account for and report State-levied and controlled gasoline tax and vehicle license fees restricted for routine street maintenance.

***State Highway Fund*** To account for and report restricted State gasoline tax and motor vehicle registration fees for maintenance of State highways within the City.

***Alarm Monitoring Fund*** To account for and report monies committed for monitoring residential and commercial alarm systems.

***Regional Community Advancement Fund*** To account for and report grants and other miscellaneous contracts committed for the operation of the City's Regional Community Advancement building on Bowman Street.

***Drug Enforcement Fund*** To account for and report the mandatory fines received from the prosecution of misdemeanor drug offenses which are restricted for drug education.

***Drug Law Enforcement Fund*** To account for and report the deposit and expenditure of mandatory fines for drug trafficking offenses which are restricted for law enforcement.

***Law Enforcement Fund*** To account for and report monies collected from the sale of contraband which are restricted for law enforcement.

***Permissive Sales Tax Fund*** To account for and report the distribution of sales tax collected by Richland County. Monies are restricted for road improvements on state highways, county roads entering the City, or streets with a common border with another entity, or for other purposes as permitted by the County.

***Industrial Development Fund*** To account for miscellaneous revenues committed for the promotion and development of the local industrial environment.

***Indigent Drivers Alcohol Treatment Fund*** To account for and report monies received through the enforcement and implementation of Ohio traffic laws governing operation of a motor vehicle while under the influence of alcohol which are restricted for treatment programs.

***Indigent Drivers Alcohol Monitoring Fund*** To account for and report monies received through the enforcement and implementation of Ohio traffic laws governing operation of a motor vehicle while under the influence of alcohol which are restricted for the purchase of alcohol monitoring devices.

***Court Computerization Fund*** To account for and report court fees restricted for the purpose of funding the computerization of the court.

***Legal Research Fund*** To account for and report court fees restricted for the purpose of making computerized legal research services available.

(continued)

***Fund Descriptions – Nonmajor Governmental Funds (continued)***

***Probation Services Fund*** To account for and report monies received by the Municipal Court Department of Probation for monthly probation supervision fees which are restricted to court services.

***Court Costs Fund*** To account for and report additional fees and costs imposed by the Mansfield Municipal Court committed for improvements and maintenance of the City's court facilities.

***Boulevard Assessments Fund*** To account for and report the receipt and use of special assessments levied against properties in the Glenwood and Parkwood Boulevard areas restricted for the improvement of the lawn strips in the middle of these boulevards.

***PAL Donations Fund*** To account for and report private donations restricted for miscellaneous operating expenses of the local Police Athletic League (PAL) program.

***DARE Donations Fund*** To account for and report private donations restricted for miscellaneous operating expenses of the local Drug Abuse Resistance Education (DARE) program.

***K-9 Donations Fund*** To account for and report private donations restricted for miscellaneous operating expenses of the City's K-9 program.

***Donations Against Injection Wells Fund*** To account for and report private donations restricted for professional services associated with the opposition to the construction of injection wells.

***Parks and Recreation Fund*** To account for and report municipal income taxes restricted for parks and recreation projects and programs.

***Street Lighting Fund*** To account for and report municipal income taxes restricted to pay the costs of electricity for street lighting.

***Demolition Fund*** To account for and report municipal income taxes restricted to pay the costs of demolishing old buildings within the City.

***Separation Fund*** To account for and report the accumulation of resources for the payment of sick leave, vacation leave, and compensatory time off upon retirement. This fund is included with the general fund for GAAP reporting.

***Budget Stabilization Fund*** To account for and report the accumulation of resources for future budgetary needs. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source.

***Nonmajor Debt Service Fund***

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The debt service fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest.

***Debt Service Fund*** To account for and report financial resources that are restricted for the payment of debt principal and interest.

(continued)

*Fund Descriptions – Nonmajor Governmental Funds (continued)*

*Nonmajor Capital Projects Funds*

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Capital projects funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

***Street Resurfacing Fund*** To account for and report the one quarter percent income tax collections restricted solely for the resurfacing of City Streets.

***Ohio Public Works Commission Fund*** To account for and report grant money received from the Ohio Public Works Commission which is restricted for construction and improvement projects.

***Reid Industrial Park Project Fund*** To account for and report loan proceeds and grant funds from the Ohio Department of Development and the Ohio Air National Guard restricted for infrastructure improvements to a new industrial park near the Mansfield Lahm Airport.

***Police Capital Equipment Fund*** To account for and report transfers from the general fund as part of the Selective Traffic Enforcement Program (STEP) committed for the purchase of police equipment.

***Electrical Service Upgrade Fund*** To account for and report transfers from the general fund committed to pay the costs of an electrical service upgrade.

***Fire Capital Equipment Fund*** To account for and report charges for services committed for the purchase of fire equipment.

**City of Mansfield, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2015*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,568,720	\$74,430	\$1,851,074	\$7,494,224
Income Taxes Receivable	305,708	0	626,775	932,483
Accounts Receivable	78,730	0	0	78,730
Due from Other Funds	18,125	0	0	18,125
Intergovernmental Receivable	958,759	0	0	958,759
Accrued Interest Receivable	33,392	0	0	33,392
Loans Receivable	592,522	0	0	592,522
Special Assessments Receivable	3,132	0	0	3,132
Materials and Supplies Inventory	569,968	0	0	569,968
<i>Total Assets</i>	<u>\$8,129,056</u>	<u>\$74,430</u>	<u>\$2,477,849</u>	<u>\$10,681,335</u>
<b>Liabilities</b>				
Accounts Payable	\$91,387	\$0	\$0	\$91,387
Contracts Payable	130,168	0	111,668	241,836
Accrued Wages	59,088	0	0	59,088
Intergovernmental Payable	64,457	0	0	64,457
<i>Total Liabilities</i>	<u>345,100</u>	<u>0</u>	<u>111,668</u>	<u>456,768</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	936,216	0	342,588	1,278,804
<b>Fund Balances</b>				
Nonspendable	569,968	0	0	569,968
Restricted	4,851,023	74,430	1,859,640	6,785,093
Committed	1,436,741	0	163,953	1,600,694
Unassigned (Deficit)	(9,992)	0	0	(9,992)
<i>Total Fund Balances</i>	<u>6,847,740</u>	<u>74,430</u>	<u>2,023,593</u>	<u>8,945,763</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$8,129,056</u>	<u>\$74,430</u>	<u>\$2,477,849</u>	<u>\$10,681,335</u>

**City of Mansfield, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2015*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Municipal Income Tax	\$1,778,435	\$0	\$3,629,210	\$5,407,645
Charges for Services	198,492	0	99,707	298,199
Licenses, Permits and Fees	39,415	0	0	39,415
Fines and Forfeitures	1,271,333	0	0	1,271,333
Intergovernmental	3,281,487	0	169,762	3,451,249
Contributions and Donations	4,263	0	0	4,263
Special Assessments	3,068	0	0	3,068
Interest	7,382	0	0	7,382
Other	31,578	0	0	31,578
<i>Total Revenues</i>	<u>6,615,453</u>	<u>0</u>	<u>3,898,679</u>	<u>10,514,132</u>
<b>Expenditures</b>				
Current:				
General Government	1,605,957	0	0	1,605,957
Security of Persons and Property	1,035,011	0	0	1,035,011
Transportation	2,782,872	0	0	2,782,872
Community Environment	289,013	0	0	289,013
Leisure Time Activities	663,492	0	0	663,492
Capital Outlay	0	0	5,070,545	5,070,545
Debt Service:				
Principal Retirement	0	335,000	0	335,000
Interest and Fiscal Charges	0	165,097	0	165,097
<i>Total Expenditures</i>	<u>6,376,345</u>	<u>500,097</u>	<u>5,070,545</u>	<u>11,946,987</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>239,108</u>	<u>(500,097)</u>	<u>(1,171,866)</u>	<u>(1,432,855)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,570,290	472,110	30,944	2,073,344
Transfers Out	(76,443)	0	0	(76,443)
<i>Total Other Financing Sources (Uses)</i>	<u>1,493,847</u>	<u>472,110</u>	<u>30,944</u>	<u>1,996,901</u>
<i>Net Change in Fund Balances</i>	1,732,955	(27,987)	(1,140,922)	564,046
<i>Fund Balances Beginning of Year</i>	<u>5,114,785</u>	<u>102,417</u>	<u>3,164,515</u>	<u>8,381,717</u>
<i>Fund Balances End of Year</i>	<u><u>\$6,847,740</u></u>	<u><u>\$74,430</u></u>	<u><u>\$2,023,593</u></u>	<u><u>\$8,945,763</u></u>

**City of Mansfield, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2015*

	Street Construction, Maintenance and Repair	State Highway	Alarm Monitoring	Regional Community Advancement	Drug Enforcement
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$892,908	\$103,009	\$81,261	\$41,185	\$5,628
Income Taxes Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	853,163	69,175	0	34,920	0
Accrued Interest Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Materials and Supplies Inventory	561,320	0	0	0	0
<i>Total Assets</i>	<u>\$2,307,391</u>	<u>\$172,184</u>	<u>\$81,261</u>	<u>\$76,105</u>	<u>\$5,628</u>
<b>Liabilities</b>					
Accounts Payable	\$13,507	\$0	\$924	\$4,651	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages	25,008	0	0	4,926	0
Intergovernmental Payable	21,087	0	0	5,619	0
<i>Total Liabilities</i>	<u>59,602</u>	<u>0</u>	<u>924</u>	<u>15,196</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	710,637	57,618	0	0	0
<b>Fund Balances</b>					
Nonspendable	561,320	0	0	0	0
Restricted	975,832	114,566	0	0	5,628
Committed	0	0	80,337	60,909	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances</i>	<u>1,537,152</u>	<u>114,566</u>	<u>80,337</u>	<u>60,909</u>	<u>5,628</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,307,391</u>	<u>\$172,184</u>	<u>\$81,261</u>	<u>\$76,105</u>	<u>\$5,628</u>

<u>Drug Law Enforcement</u>	<u>Law Enforcement</u>	<u>Permissive Sales Tax</u>	<u>Industrial Development</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Indigent Drivers Alcohol Monitoring</u>	<u>Court Computerization</u>
\$41,850	\$99,358	\$1,277,172	\$226,085	\$179,558	\$21,974	\$307,756
0	0	0	0	0	0	0
0	0	0	0	2,080	300	13,301
0	0	0	0	0	0	0
0	0	0	0	0	1,501	0
0	0	0	33,392	0	0	0
0	0	0	592,522	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	2,523
<u>\$41,850</u>	<u>\$99,358</u>	<u>\$1,277,172</u>	<u>\$851,999</u>	<u>\$181,638</u>	<u>\$23,775</u>	<u>\$323,580</u>
\$3,608	\$554	\$0	\$435	\$0	\$810	\$6,270
0	0	50,882	0	0	0	0
0	0	0	2,485	0	0	1,754
0	693	0	10,571	0	0	1,523
<u>3,608</u>	<u>1,247</u>	<u>50,882</u>	<u>13,491</u>	<u>0</u>	<u>810</u>	<u>9,547</u>
0	0	0	0	0	1,501	0
0	0	0	0	0	0	2,523
38,242	98,111	1,226,290	0	181,638	21,464	311,510
0	0	0	838,508	0	0	0
0	0	0	0	0	0	0
<u>38,242</u>	<u>98,111</u>	<u>1,226,290</u>	<u>838,508</u>	<u>181,638</u>	<u>21,464</u>	<u>314,033</u>
<u>\$41,850</u>	<u>\$99,358</u>	<u>\$1,277,172</u>	<u>\$851,999</u>	<u>\$181,638</u>	<u>\$23,775</u>	<u>\$323,580</u>

(continued)

**City of Mansfield, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2015*

	Legal Research	Probation Services	Court Costs	Boulevard Assessments	PAL Donations
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$257,559	\$132,793	\$437,877	\$5,434	\$2,071
Income Taxes Receivable	0	0	0	0	0
Accounts Receivable	3,981	6,420	52,648	0	0
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	3,132	0
Materials and Supplies Inventory	0	3,584	133	0	0
<i>Total Assets</i>	<u>\$261,540</u>	<u>\$142,797</u>	<u>\$490,658</u>	<u>\$8,566</u>	<u>\$2,071</u>
<b>Liabilities</b>					
Accounts Payable	\$0	\$3,350	\$1,626	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages	0	2,378	16,616	0	0
Intergovernmental Payable	0	2,061	15,296	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>7,789</u>	<u>33,538</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,132</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	0	3,584	133	0	0
Restricted	261,540	131,424	0	5,434	2,071
Committed	0	0	456,987	0	0
Unassigned (Deficit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Balances</i>	<u>261,540</u>	<u>135,008</u>	<u>457,120</u>	<u>5,434</u>	<u>2,071</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$261,540</u>	<u>\$142,797</u>	<u>\$490,658</u>	<u>\$8,566</u>	<u>\$2,071</u>

DARE Donations	K-9 Donations	Donations Against Injection Wells	Parks and Recreation	Street Lighting	Demolition	Total Nonmajor Special Revenue Funds
\$3,012	\$7,805	\$4,065	\$362,983	\$17,262	\$1,060,115	\$5,568,720
0	0	0	134,511	48,913	122,284	305,708
0	0	0	0	0	0	78,730
0	0	0	18,125	0	0	18,125
0	0	0	0	0	0	958,759
0	0	0	0	0	0	33,392
0	0	0	0	0	0	592,522
0	0	0	0	0	0	3,132
0	0	0	2,408	0	0	569,968
<u>\$3,012</u>	<u>\$7,805</u>	<u>\$4,065</u>	<u>\$518,027</u>	<u>\$66,175</u>	<u>\$1,182,399</u>	<u>\$8,129,056</u>
\$0	\$0	\$0	\$5,617	\$50,035	\$0	\$91,387
0	0	0	0	0	79,286	130,168
0	0	0	5,921	0	0	59,088
0	0	0	7,607	0	0	64,457
<u>0</u>	<u>0</u>	<u>0</u>	<u>19,145</u>	<u>50,035</u>	<u>79,286</u>	<u>345,100</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>71,865</u>	<u>26,132</u>	<u>65,331</u>	<u>936,216</u>
0	0	0	2,408	0	0	569,968
3,012	7,805	4,065	424,609	0	1,037,782	4,851,023
0	0	0	0	0	0	1,436,741
0	0	0	0	(9,992)	0	(9,992)
<u>3,012</u>	<u>7,805</u>	<u>4,065</u>	<u>427,017</u>	<u>(9,992)</u>	<u>1,037,782</u>	<u>6,847,740</u>
<u>\$3,012</u>	<u>\$7,805</u>	<u>\$4,065</u>	<u>\$518,027</u>	<u>\$66,175</u>	<u>\$1,182,399</u>	<u>\$8,129,056</u>

**City of Mansfield, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2015*

	Street Construction, Maintenance and Repair	State Highway	Alarm Monitoring	Regional Community Advancement	Drug Enforcement
<b>Revenues</b>					
Municipal Income Tax	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	3,269	0
Licenses, Permits and Fees	1,625	0	30,720	0	0
Fines and Forfeitures	0	0	0	0	70
Intergovernmental	2,000,357	162,192	0	420,338	0
Contributions and Donations	0	0	0	0	0
Special Assessments	0	0	0	0	0
Interest	1,808	516	0	0	0
Other	0	0	0	4,200	0
<i>Total Revenues</i>	<u>2,003,790</u>	<u>162,708</u>	<u>30,720</u>	<u>427,807</u>	<u>70</u>
<b>Expenditures</b>					
Current:					
General Government	0	0	0	476,378	0
Security of Persons and Property	0	0	11,921	0	0
Transportation	2,047,466	123,114	0	0	0
Community Environment	0	0	0	0	0
Leisure Time Activities	0	0	0	0	0
<i>Total Expenditures</i>	<u>2,047,466</u>	<u>123,114</u>	<u>11,921</u>	<u>476,378</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(43,676)</u>	<u>39,594</u>	<u>18,799</u>	<u>(48,571)</u>	<u>70</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	1,209,941	0	0	62,771	0
Transfers Out	(50,542)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,159,399</u>	<u>0</u>	<u>0</u>	<u>62,771</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,115,723	39,594	18,799	14,200	70
<i>Fund Balances Beginning of Year</i>	<u>421,429</u>	<u>74,972</u>	<u>61,538</u>	<u>46,709</u>	<u>5,558</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,537,152</u>	<u>\$114,566</u>	<u>\$80,337</u>	<u>\$60,909</u>	<u>\$5,628</u>

<u>Drug Law Enforcement</u>	<u>Law Enforcement</u>	<u>Permissive Sales Tax</u>	<u>Industrial Development</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Indigent Drivers Alcohol Monitoring</u>	<u>Court Computerization</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
17,394	121,586	0	0	30,554	0	223,122
0	0	614,500	0	12,641	18,726	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	5,058	0	0	0
0	0	0	1	0	0	0
<u>17,394</u>	<u>121,586</u>	<u>614,500</u>	<u>5,059</u>	<u>43,195</u>	<u>18,726</u>	<u>223,122</u>
0	0	0	156,154	0	0	213,778
9,901	118,124	369,859	0	7,037	16,554	0
0	0	612,292	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>9,901</u>	<u>118,124</u>	<u>982,151</u>	<u>156,154</u>	<u>7,037</u>	<u>16,554</u>	<u>213,778</u>
<u>7,493</u>	<u>3,462</u>	<u>(367,651)</u>	<u>(151,095)</u>	<u>36,158</u>	<u>2,172</u>	<u>9,344</u>
0	0	0	117,794	0	0	0
0	0	0	(1,782)	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>116,012</u>	<u>0</u>	<u>0</u>	<u>0</u>
7,493	3,462	(367,651)	(35,083)	36,158	2,172	9,344
<u>30,749</u>	<u>94,649</u>	<u>1,593,941</u>	<u>873,591</u>	<u>145,480</u>	<u>19,292</u>	<u>304,689</u>
<u>\$38,242</u>	<u>\$98,111</u>	<u>\$1,226,290</u>	<u>\$838,508</u>	<u>\$181,638</u>	<u>\$21,464</u>	<u>\$314,033</u>

(continued)

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

	Legal Research	Probation Services	Court Costs	Boulevard Assessments	PAL Donations
<b>Revenues</b>					
Municipal Income Tax	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	179,421	0	0	0
Licenses, Permits and Fees	0	0	7,070	0	0
Fines and Forfeitures	55,031	0	823,576	0	0
Intergovernmental	0	0	52,733	0	0
Contributions and Donations	0	0	0	0	0
Special Assessments	0	0	0	3,068	0
Interest	0	0	0	0	0
Other	0	8,339	50	0	0
<i>Total Revenues</i>	<u>55,031</u>	<u>187,760</u>	<u>883,429</u>	<u>3,068</u>	<u>0</u>
<b>Expenditures</b>					
Current:					
General Government	3,080	105,878	647,687	3,002	0
Security of Persons and Property	0	0	0	0	1,125
Transportation	0	0	0	0	0
Community Environment	0	0	0	0	0
Leisure Time Activities	0	0	0	0	0
<i>Total Expenditures</i>	<u>3,080</u>	<u>105,878</u>	<u>647,687</u>	<u>3,002</u>	<u>1,125</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>51,951</u>	<u>81,882</u>	<u>235,742</u>	<u>66</u>	<u>(1,125)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	(24,119)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(24,119)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	51,951	81,882	211,623	66	(1,125)
<i>Fund Balances Beginning of Year</i>	<u>209,589</u>	<u>53,126</u>	<u>245,497</u>	<u>5,368</u>	<u>3,196</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$261,540</u>	<u>\$135,008</u>	<u>\$457,120</u>	<u>\$5,434</u>	<u>\$2,071</u>

<u>DARE Donations</u>	<u>K-9 Donations</u>	<u>Donations Against Injection Wells</u>	<u>Parks and Recreation</u>	<u>Street Lighting</u>	<u>Demolition</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$0	\$0	\$0	\$782,510	\$284,550	\$711,375	\$1,778,435
0	0	0	15,802	0	0	198,492
0	0	0	0	0	0	39,415
0	0	0	0	0	0	1,271,333
0	0	0	0	0	0	3,281,487
4,263	0	0	0	0	0	4,263
0	0	0	0	0	0	3,068
0	0	0	0	0	0	7,382
0	0	0	18,988	0	0	31,578
<u>4,263</u>	<u>0</u>	<u>0</u>	<u>817,300</u>	<u>284,550</u>	<u>711,375</u>	<u>6,615,453</u>
0	0	0	0	0	0	1,605,957
4,391	0	0	0	496,099	0	1,035,011
0	0	0	0	0	0	2,782,872
0	0	0	0	0	289,013	289,013
0	0	0	663,492	0	0	663,492
<u>4,391</u>	<u>0</u>	<u>0</u>	<u>663,492</u>	<u>496,099</u>	<u>289,013</u>	<u>6,376,345</u>
<u>(128)</u>	<u>0</u>	<u>0</u>	<u>153,808</u>	<u>(211,549)</u>	<u>422,362</u>	<u>239,108</u>
0	0	0	0	179,784	0	1,570,290
0	0	0	0	0	0	(76,443)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>179,784</u>	<u>0</u>	<u>1,493,847</u>
<u>(128)</u>	<u>0</u>	<u>0</u>	<u>153,808</u>	<u>(31,765)</u>	<u>422,362</u>	<u>1,732,955</u>
<u>3,140</u>	<u>7,805</u>	<u>4,065</u>	<u>273,209</u>	<u>21,773</u>	<u>615,420</u>	<u>5,114,785</u>
<u>\$3,012</u>	<u>\$7,805</u>	<u>\$4,065</u>	<u>\$427,017</u>	<u>(\$9,992)</u>	<u>\$1,037,782</u>	<u>\$6,847,740</u>

**City of Mansfield, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2015*

	Street Resurfacing	Reid Industrial Park Project	Police Capital Equipment	Electrical Service Upgrade	Fire Capital Equipment	Total Nonmajor Capital Projects Funds
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$1,574,711	\$112,410	\$25,966	\$38,280	\$99,707	\$1,851,074
Income Taxes Receivable	626,775	0	0	0	0	626,775
<i>Total Assets</i>	<u>\$2,201,486</u>	<u>\$112,410</u>	<u>\$25,966</u>	<u>\$38,280</u>	<u>\$99,707</u>	<u>\$2,477,849</u>
<b>Liabilities</b>						
Contracts Payable	\$111,668	\$0	\$0	\$0	\$0	\$111,668
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue	342,588	0	0	0	0	342,588
<b>Fund Balances</b>						
Restricted	1,747,230	112,410	0	0	0	1,859,640
Committed	0	0	25,966	38,280	99,707	163,953
<i>Total Fund Balances</i>	<u>1,747,230</u>	<u>112,410</u>	<u>25,966</u>	<u>38,280</u>	<u>99,707</u>	<u>2,023,593</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,201,486</u>	<u>\$112,410</u>	<u>\$25,966</u>	<u>\$38,280</u>	<u>\$99,707</u>	<u>\$2,477,849</u>

**City of Mansfield, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2015*

	Street Resurfacing	Ohio Public Works Commission	Reid Industrial Park Project	Police Capital Equipment	Electrical Service Upgrade	Fire Capital Equipment	Total Nonmajor Capital Projects Funds
<b>Revenues</b>							
Municipal Income Tax	\$3,629,210	\$0	\$0	\$0	\$0	\$0	\$3,629,210
Charges for Services	0	0	0	0	0	99,707	99,707
Intergovernmental	0	169,762	0	0	0	0	169,762
<i>Total Revenues</i>	3,629,210	169,762	0	0	0	99,707	3,898,679
<b>Expenditures</b>							
Capital Outlay	4,892,368	169,762	0	8,415	0	0	5,070,545
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,263,158)	0	0	(8,415)	0	99,707	(1,171,866)
<b>Other Financing Sources (Uses)</b>							
Transfers In	0	0	0	12,962	17,982	0	30,944
<i>Net Change in Fund Balances</i>	(1,263,158)	0	0	4,547	17,982	99,707	(1,140,922)
<i>Fund Balances Beginning of Year</i>	3,010,388	0	112,410	21,419	20,298	0	3,164,515
<i>Fund Balances End of Year</i>	<u>\$1,747,230</u>	<u>\$0</u>	<u>\$112,410</u>	<u>\$25,966</u>	<u>\$38,280</u>	<u>\$99,707</u>	<u>\$2,023,593</u>

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## Fund Descriptions – Internal Service Funds

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Internal service funds are established to account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

### Internal Service Funds

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***Garage Operating Fund*** To account for the operation of the municipal vehicle repair garage for work performed for all departments and for the operation of a vehicle/equipment motor pool.

***Information Technology Fund*** To account for the operation of the municipal data processing department for work performed in all departments.

***Utility Collections Fund*** To account for the operation of the utility collections department for service provided to the water, sewer, codes and permits, and parking departments. The funds using the utility billing service are charged for the cost of the operation.

***Health Insurance Fund*** To account for the expenses incurred in the activity of self insurance by the City for employee health insurance.

***Property/Liability Insurance Fund*** To account for the expenses incurred in the activity of liability insurance as a participant in the Public Entities Pool of Ohio (PEP Pool).

***Workers' Compensation Fund*** To account for the expenses incurred in the activity of the State Workers' Compensation System.

**City of Mansfield, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2015*

	Garage Operating	Information Technology	Utility Collections
<b>Assets</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$138,105	\$41,023	\$105,766
Materials and Supplies Inventory	12,180	0	2,007
<i>Total Current Assets</i>	150,285	41,023	107,773
Noncurrent Assets:			
Capital Assets:			
Depreciable Capital Assets, Net	34,787	781,677	255,400
<i>Total Assets</i>	185,072	822,700	363,173
<b>Deferred Outflows of Resources</b>			
Pension	59,428	0	99,046
<b>Liabilities</b>			
Current Liabilities:			
Accounts Payable	53,547	12,054	41,526
Accrued Wages	8,744	4,569	17,823
Intergovernmental Payable	10,898	6,531	18,300
Claims Payable	0	0	0
<i>Total Current Liabilities</i>	73,189	23,154	77,649
Long-Term Liabilities:			
Net Pension Liability	337,272	0	562,121
<i>Total Liabilities</i>	410,461	23,154	639,770
<b>Deferred Inflows of Resources</b>			
Pension	5,925	0	9,875
<b>Net Position</b>			
Investment in Capital Assets	34,787	781,677	255,400
Unrestricted (Deficit)	(206,673)	17,869	(442,826)
<i>Total Net Position</i>	(\$171,886)	\$799,546	(\$187,426)

Health Insurance	Property/ Liability Insurance	Workers' Compensation	Total
\$897,461	\$21,218	\$141,451	\$1,345,024
0	0	0	14,187
897,461	21,218	141,451	1,359,211
0	0	0	1,071,864
897,461	21,218	141,451	2,431,075
0	0	0	158,474
41	0	0	107,168
0	0	0	31,136
36,300	0	0	72,029
790,201	0	0	790,201
826,542	0	0	1,000,534
0	0	0	899,393
826,542	0	0	1,899,927
0	0	0	15,800
0	0	0	1,071,864
70,919	21,218	141,451	(398,042)
\$70,919	\$21,218	\$141,451	\$673,822

**City of Mansfield, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2015*

	Garage Operating	Information Technology	Utility Collections
<b>Operating Revenues</b>			
Charges for Services	\$1,239,510	\$595,498	\$1,434,722
<b>Operating Expenses</b>			
Personal Services	343,752	125,262	494,179
Fringe Benefits	196,289	80,567	353,482
Contractual Services	150,777	249,780	485,540
Materials and Supplies	466,023	7,051	26,098
Depreciation	0	112,204	112,731
Utilities	10,282	0	7,951
Claims Expense	0	0	0
<i>Total Operating Expenses</i>	1,167,123	574,864	1,479,981
<i>Operating Income (Loss) Before Transfers</i>	72,387	20,634	(45,259)
Transfers Out	(8,997)	(2,143)	(13,036)
<i>Change in Net Position</i>	63,390	18,491	(58,295)
<i>Net Position Beginning of Year</i>	(235,276)	781,055	(129,131)
<i>Net Position End of Year</i>	(\$171,886)	\$799,546	(\$187,426)

Health Insurance	Property/ Liability Insurance	Workers' Compensation	Total
\$6,889,713	\$403,000	\$601,238	\$11,163,681
0	0	0	963,193
0	0	0	630,338
951,570	423,782	589,583	2,851,032
0	0	4,829	504,001
0	0	0	224,935
0	0	0	18,233
6,132,602	10,000	0	6,142,602
7,084,172	433,782	594,412	11,334,334
(194,459)	(30,782)	6,826	(170,653)
0	0	0	(24,176)
(194,459)	(30,782)	6,826	(194,829)
265,378	52,000	134,625	868,651
\$70,919	\$21,218	\$141,451	\$673,822

**City of Mansfield, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*December 31, 2015*

	Garage Operating	Information Technology	Utility Collections
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Interfund Services Provided	\$1,239,510	\$595,498	\$1,434,722
Cash Payments to Suppliers for Goods and Services	(622,136)	(546,208)	(489,737)
Cash Payment for Employee Services	(344,001)	(125,825)	(492,071)
Cash Payment for Employee Benefits	(207,534)	(78,927)	(368,619)
Cash Payments for Claims	0	0	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>65,839</u>	<u>(155,462)</u>	<u>84,295</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfers Out	(8,997)	(2,143)	(13,036)
<b>Cash Flows from Capital and Related Financing Activities</b>			
Acquisition of Capital Assets	(34,789)	(73,029)	(22,703)
Disposal of Capital Assets	7,529	1,848	10,439
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(27,260)</u>	<u>(71,181)</u>	<u>(12,264)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	29,582	(228,786)	58,995
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>108,523</u>	<u>269,809</u>	<u>46,771</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$138,105</u></u>	<u><u>\$41,023</u></u>	<u><u>\$105,766</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Income (Loss)	<u>\$72,387</u>	<u>\$20,634</u>	<u>(\$45,259)</u>
Adjustments:			
Depreciation	0	112,204	112,731
(Increase) Decrease in Assets:			
Materials and Supplies Inventory	1,113	0	(380)
(Increase) Decrease in Deferred Outflows of Resources:			
Pension	4,207	0	7,011
Increase (Decrease) in Liabilities:			
Accounts Payable	3,833	(65,604)	30,232
Contracts Payable	0	(223,773)	0
Accrued Wages	(249)	(563)	2,108
Intergovernmental Payable	(6,500)	1,640	(7,229)
Claims Payable	0	0	0
Net Pension Liability	(6,218)	0	(10,362)
(Increase) Decrease in Deferred Inflows of Resources:			
Pension	(2,734)	0	(4,557)
<i>Total Adjustments</i>	<u>(6,548)</u>	<u>(176,096)</u>	<u>129,554</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u><u>\$65,839</u></u>	<u><u>(\$155,462)</u></u>	<u><u>\$84,295</u></u>

<u>Health Insurance</u>	<u>Property/ Liability Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
\$6,889,713	\$403,000	\$601,238	\$11,163,681
(967,318)	(423,782)	(605,410)	(3,654,591)
0	0	0	(961,897)
0	0	0	(655,080)
<u>(5,956,515)</u>	<u>(10,000)</u>	<u>0</u>	<u>(5,966,515)</u>
<u>(34,120)</u>	<u>(30,782)</u>	<u>(4,172)</u>	<u>(74,402)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(24,176)</u>
0	0	0	(130,521)
<u>0</u>	<u>0</u>	<u>0</u>	<u>19,816</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(110,705)</u>
<u>(34,120)</u>	<u>(30,782)</u>	<u>(4,172)</u>	<u>(209,283)</u>
<u>931,581</u>	<u>52,000</u>	<u>145,623</u>	<u>1,554,307</u>
<u>\$897,461</u>	<u>\$21,218</u>	<u>\$141,451</u>	<u>\$1,345,024</u>
<u>(\$194,459)</u>	<u>(\$30,782)</u>	<u>\$6,826</u>	<u>(\$170,653)</u>
0	0	0	224,935
0	0	0	733
0	0	0	11,218
(1,144)	0	0	(32,683)
0	0	0	(223,773)
0	0	0	1,296
(14,604)	0	(10,998)	(37,691)
176,087	0	0	176,087
0	0	0	(16,580)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(7,291)</u>
<u>160,339</u>	<u>0</u>	<u>(10,998)</u>	<u>96,251</u>
<u>(\$34,120)</u>	<u>(\$30,782)</u>	<u>(\$4,172)</u>	<u>(\$74,402)</u>

## Fund Descriptions - Fiduciary Funds

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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 governments, and/or other funds. The following is the City's fiduciary fund type:

### Agency Funds

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These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations.

***OSP Fines Fund*** To account for monies collected through Ohio State Patrol fines that are then distributed to the local Law Library organization.

***Sewer and Street Opening Fund*** To account for monies deposited with the City by individuals who intend to excavate portions of City streets or sidewalks.

***Building Security Fund*** To account for deposits received from individuals to guarantee proper demolition and removal of structures damaged by fire.

***Payroll Agency Fund*** To account for monies aggregated from the various operating funds for payroll and payroll-related liabilities. As a pay period closes, the operating funds record the gross pay as expenditures or expense; the payroll agency funds simultaneously records the various liabilities.

***Demolition Appeal Bond Fund*** To account for commercial performance bonds on demolition appeals.

***Flexible Spending Account Fund*** To account for resources that belong to City employees to be used for medical expenses.

***Municipal Court Fund*** To account for monies that flow through the Clerk of Courts office.

***Transient Occupancy Tax Fund*** To account for collections of local tax on hotel/motel guests. Monies collected go to the Richland County Convention & Visitors Bureau, the local Main Street USA, and other miscellaneous agencies.

***Board of Standards Assessments Fund*** To account for the fees related to the acceptance and approval of building plans.

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

	Beginning Balance 12/31/14	Additions	Deductions	Ending Balance 12/31/15
<b>OSP Fines</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$59,101	\$59,101	\$0
Accounts Receivable	4,301	60,497	59,101	5,697
<b>Total Assets</b>	<b>4,301</b>	<b>119,598</b>	<b>118,202</b>	<b>5,697</b>
<b>Liabilities</b>				
Due to Individuals	4,301	119,598	118,202	5,697
<b>Sewer and Street Opening</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$31,057	\$1,500	\$1,720	\$30,837
<b>Liabilities</b>				
Due to Individuals	\$31,057	\$1,500	\$1,720	\$30,837
<b>Building Security</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$155,482	\$35,397	\$21,690	\$169,189
<b>Liabilities</b>				
Due to Individuals	\$155,482	\$35,397	\$21,690	\$169,189
<b>Payroll Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents with Fiscal Agents	\$201,994	\$23,112,488	\$23,145,889	\$168,593
<b>Liabilities</b>				
Accounts Payable	\$34,291	\$459,856	\$494,147	\$0
Intergovernmental Payable	147,236	6,097,802	6,092,384	152,654
Due to Individuals	20,467	16,554,830	16,559,358	15,939
<b>Total Liabilities</b>	<b>201,994</b>	<b>23,112,488</b>	<b>23,145,889</b>	<b>168,593</b>
<b>Demolition Appeal Bond</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,000	\$10,000	\$0	\$15,000
<b>Liabilities</b>				
Due to Individuals	\$5,000	\$10,000	\$0	\$15,000
<b>Flexible Spending Account</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$59,143	\$0	\$59,143
<b>Liabilities</b>				
Due to Individuals	\$0	\$59,143	\$0	\$59,143

(continued)

**City of Mansfield, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2015*

	Beginning Balance 12/31/14	Additions	Deductions	Ending Balance 12/31/15
<b>Municipal Court</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$419,708	\$5,029,286	\$5,013,427	\$435,567
<b>Liabilities</b>				
Accounts Payable	\$140,868	\$2,390,110	\$2,373,425	\$157,553
Intergovernmental Payable	76,589	1,054,009	1,047,831	82,767
Due to Individuals	3,728	91,652	89,299	6,081
Undistributed Assets	198,523	1,493,515	1,502,872	189,166
<i>Total Liabilities</i>	<u>\$419,708</u>	<u>\$5,029,286</u>	<u>\$5,013,427</u>	<u>\$435,567</u>
<b>Transient Occupancy Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$286,748	\$286,139	\$609
Taxes Receivable	12,054	289,312	286,748	14,618
<i>Total Assets</i>	<u>\$12,054</u>	<u>\$576,060</u>	<u>\$572,887</u>	<u>\$15,227</u>
<b>Liabilities</b>				
Accounts Payable	\$6,027	\$144,657	\$142,531	\$8,153
Due to Individuals	6,027	144,655	143,608	7,074
<i>Total Liabilities</i>	<u>\$12,054</u>	<u>\$289,312</u>	<u>\$286,139</u>	<u>\$15,227</u>
<b>Board of Standards Assessments</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$392	\$3,280	\$3,325	\$347
<b>Liabilities</b>				
Intergovernmental Payable	\$392	\$3,280	\$3,325	\$347
<b>Total - All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$611,639	\$5,484,455	\$5,385,402	\$710,692
Cash and Cash Equivalents with Fiscal Agents	201,994	23,112,488	23,145,889	168,593
Accounts Receivable	4,301	60,497	59,101	5,697
Taxes Receivable	12,054	289,312	286,748	14,618
<i>Total Assets</i>	<u>\$829,988</u>	<u>\$28,946,752</u>	<u>\$28,877,140</u>	<u>\$899,600</u>
<b>Liabilities</b>				
Accounts Payable	\$181,186	\$2,994,623	\$3,010,103	\$165,706
Intergovernmental Payable	224,217	7,155,091	7,143,540	235,768
Due to Individuals	226,062	17,016,775	16,933,877	308,960
Undistributed Assets	198,523	1,493,515	1,502,872	189,166
<i>Total Liabilities</i>	<u>\$829,988</u>	<u>\$28,660,004</u>	<u>\$28,590,392</u>	<u>\$899,600</u>

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**Individual Fund Schedules of Revenues,  
Expenditures/Expenses  
and Changes in Fund Balances/Equity -  
Budget (Non-GAAP Basis) and Actual**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$1,452,000	\$1,452,000	\$1,452,941	\$941
Municipal Income Tax	13,600,000	13,600,000	14,450,058	850,058
Charges for Services	3,034,689	3,048,358	3,041,469	(6,889)
Licenses, Permits and Fees	1,005,350	1,005,350	1,212,111	206,761
Fines and Forfeitures	1,006,200	1,006,200	1,083,614	77,414
Intergovernmental	1,955,603	1,955,603	2,121,573	165,970
Special Assessments	19,000	19,000	11,628	(7,372)
Interest	145,275	145,275	308,328	163,053
Other	35,400	71,705	170,785	99,080
<i>Total Revenues</i>	22,253,517	22,303,491	23,852,507	1,549,016
<b>Expenditures</b>				
Current:				
General Government:				
City Council:				
Salaries and Wages	145,156	145,156	144,731	425
Fringe Benefits	63,843	63,843	61,573	2,270
Purchased Services	7,119	5,036	3,730	1,306
Materials and Supplies	600	600	283	317
Capital Outlay	0	1,200	1,168	32
<i>Total City Council</i>	216,718	215,835	211,485	4,350
Human Resources Director:				
Salaries and Wages	111,414	111,414	111,322	92
Fringe Benefits	59,966	59,966	58,939	1,027
Purchased Services	90,325	83,311	57,948	25,363
Materials and Supplies	2,818	2,750	906	1,844
Capital Outlay	3,000	3,000	2,206	794
<i>Total Human Resources Director</i>	267,523	260,441	231,321	29,120
Mayor:				
Salaries and Wages	131,650	131,650	131,643	7
Fringe Benefits	63,243	63,243	62,163	1,080
Purchased Services	3,067	2,835	2,174	661
Materials and Supplies	3,250	3,250	2,157	1,093
<i>Total Mayor</i>	201,210	200,978	198,137	2,841
Finance Director:				
Salaries and Wages	472,920	472,920	453,241	19,679
Fringe Benefits	222,893	222,893	219,426	3,467
Purchased Services	28,249	25,566	22,117	3,449
Materials and Supplies	10,481	9,407	4,028	5,379
Capital Outlay	11,036	9,960	9,920	40
<i>Total Finance Director</i>	\$745,579	\$740,746	\$708,732	\$32,014

(continued)

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Law Director:				
Salaries and Wages	\$445,067	\$429,643	\$423,897	\$5,746
Fringe Benefits	190,878	190,878	184,033	6,845
Purchased Services	43,810	28,766	23,995	4,771
Materials and Supplies	22,282	34,734	31,354	3,380
Capital Outlay	4,175	4,175	3,553	622
Other	7,000	7,000	6,016	984
Total Law Director	713,212	695,196	672,848	22,348
Municipal Court:				
Salaries and Wages	703,008	703,008	686,738	16,270
Fringe Benefits	324,808	324,808	318,500	6,308
Purchased Services	350,176	271,586	217,586	54,000
Capital Outlay	0	35,000	34,274	726
Total Municipal Court	1,377,992	1,334,402	1,257,098	77,304
Clerk of Court:				
Salaries and Wages	741,330	741,330	718,477	22,853
Fringe Benefits	370,921	370,921	364,933	5,988
Purchased Services	60,159	55,495	49,738	5,757
Materials and Supplies	7,500	10,175	9,075	1,100
Capital Outlay	0	698	698	0
Total Clerk of Court	1,179,910	1,178,619	1,142,921	35,698
Civil Service Commission:				
Salaries and Wages	17,550	17,550	17,550	0
Fringe Benefits	3,221	3,221	3,091	130
Purchased Services	20,000	27,071	26,671	400
Total Civil Service Commission	40,771	47,842	47,312	530
Safety/Service Director:				
Salaries and Wages	95,441	95,441	87,358	8,083
Fringe Benefits	35,608	35,608	33,372	2,236
Purchased Services	3,250	6,784	5,081	1,703
Materials and Supplies	1,950	1,400	249	1,151
Capital Outlay	6,000	2,516	0	2,516
Total Safety/Service Director	142,249	141,749	126,060	15,689
Engineering:				
Salaries and Wages	294,114	294,114	261,615	32,499
Fringe Benefits	137,667	137,667	131,542	6,125
Purchased Services	15,875	14,062	12,670	1,392
Materials and Supplies	3,000	2,200	1,716	484
Capital Outlay	20,000	21,800	21,100	700
Total Engineering	\$470,656	\$469,843	\$428,643	\$41,200

(continued)

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
City Building and Public Lands:				
Salaries and Wages	\$135,934	\$135,934	\$130,548	\$5,386
Fringe Benefits	85,037	85,037	82,367	2,670
Purchased Services	357,240	359,050	355,097	3,953
Materials and Supplies	67,408	63,448	58,415	5,033
Capital Outlay	41,458	97,423	95,913	1,510
<b>Total City Building and Public Lands</b>	<b>687,077</b>	<b>740,892</b>	<b>722,340</b>	<b>18,552</b>
Income Tax:				
Salaries and Wages	310,759	308,768	295,342	13,426
Fringe Benefits	180,320	182,317	180,145	2,172
Purchased Services	43,891	43,061	43,043	18
Materials and Supplies	4,546	4,059	3,527	532
Capital Outlay	1,846	4,536	3,861	675
<b>Total Income Tax</b>	<b>541,362</b>	<b>542,741</b>	<b>525,918</b>	<b>16,823</b>
Non-Departmental:				
Fringe Benefits	51,046	24,446	0	24,446
Purchased Services	3,193,103	3,144,141	3,008,349	135,792
Utilities	256,394	247,290	205,507	41,783
Materials and Supplies	2,000	2,000	395	1,605
Other	492,201	474,820	456,247	18,573
<b>Total Non-Departmental</b>	<b>3,994,744</b>	<b>3,892,697</b>	<b>3,670,498</b>	<b>222,199</b>
Unclaimed Money:				
Other	10,000	10,000	408	9,592
<b>Total General Government</b>	<b>10,589,003</b>	<b>10,471,981</b>	<b>9,943,721</b>	<b>528,260</b>
Security of Persons and Property:				
Safety Town:				
Salaries and Wages	9,072	9,072	8,770	302
Fringe Benefits	1,660	1,660	1,609	51
Materials and Supplies	3,000	2,500	1,890	610
Other	3,550	3,550	3,550	0
<b>Total Security of Persons and Property</b>	<b>17,282</b>	<b>16,782</b>	<b>15,819</b>	<b>963</b>
Public Health and Welfare:				
Human Relations:				
Other	14,665	14,665	57	14,608
Community Environment:				
Codes and Permits:				
Salaries and Wages	241,920	267,237	267,237	0
Fringe Benefits	161,252	165,232	162,936	2,296
Purchased Services	55,139	35,473	34,145	1,328
Materials and Supplies	4,368	3,981	2,822	1,159
Capital Outlay	50,000	65,600	65,331	269
Other	600	1,100	891	209
<b>Total Community Environment</b>	<b>\$513,279</b>	<b>\$538,623</b>	<b>\$533,362</b>	<b>\$5,261</b>

(continued)

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Leisure Time Activities:				
Parks and Recreation				
Salaries and Wages	\$0	\$18,550	\$15,050	\$3,500
Fringe Benefits	0	3,793	2,629	1,164
Materials and Supplies	0	2,000	535	1,465
Other	1,075	1,000	749	251
Total Leisure Time Activities	1,075	25,343	18,963	6,380
Debt Service:				
Principal Retirement	0	154,000	0	154,000
<i>Total Expenditures</i>	11,135,304	11,221,394	10,511,922	709,472
<i>Excess of Revenues Over (Under) Expenditures</i>	11,118,213	11,082,097	13,340,585	2,258,488
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(13,943,202)	(14,639,126)	(14,389,286)	249,840
<i>Net Change in Fund Balance</i>	(2,824,989)	(3,557,029)	(1,048,701)	2,508,328
<i>Fund Balance Beginning of Year</i>	5,147,831	5,147,831	5,147,831	0
Prior Year Encumbrances Appropriated	413,358	413,358	413,358	0
<i>Fund Balance End of Year</i>	\$2,736,200	\$2,004,160	\$4,512,488	\$2,508,328

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$1,750,000	\$1,750,000	\$1,159,644	(\$590,356)
Interest	65,300	65,300	49,405	(15,895)
Other	209,732	213,351	171,356	(41,995)
<i>Total Revenues</i>	<u>2,025,032</u>	<u>2,028,651</u>	<u>1,380,405</u>	<u>(648,246)</u>
<b>Expenditures</b>				
Current:				
Community Environment:				
Salaries and Wages	177,724	181,274	168,160	13,114
Fringe Benefits	103,739	104,389	100,547	3,842
Purchased Services	1,394,008	1,345,053	1,081,417	263,636
Materials and Supplies	8,000	8,000	2,173	5,827
Utilities	5,229	4,500	551	3,949
Capital Outlay	5,000	25,000	22,269	2,731
Other	18,000	18,000	8,323	9,677
<i>Total Expenditures</i>	<u>1,711,700</u>	<u>1,686,216</u>	<u>1,383,440</u>	<u>302,776</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>313,332</u>	<u>342,435</u>	<u>(3,035)</u>	<u>(345,470)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets Held for Resale	0	0	26,185	26,185
Transfers In	20,000	98,510	98,510	0
Transfers Out	(237,900)	(232,900)	(232,900)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(217,900)</u>	<u>(134,390)</u>	<u>(108,205)</u>	<u>26,185</u>
<i>Net Change in Fund Balance</i>	95,432	208,045	(111,240)	(319,285)
<i>Fund Balance Beginning of Year</i>	18,810	18,810	18,810	0
Prior Year Encumbrances Appropriated	314,463	314,463	314,463	0
<i>Fund Balance End of Year</i>	<u>\$428,705</u>	<u>\$541,318</u>	<u>\$222,033</u>	<u>(\$319,285)</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Safety Services Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Tax	\$290,650	\$290,650	\$307,728	\$17,078
Municipal Income Tax	8,500,000	8,500,000	8,995,123	495,123
Charges for Services	1,461,400	1,527,020	1,482,055	(44,965)
Licenses, Permits and Fees	84,500	84,500	77,461	(7,039)
Fines and Forfeitures	21,636	21,636	26,190	4,554
Intergovernmental	43,500	43,500	43,823	323
Other	135,800	135,800	214,307	78,507
<i>Total Revenues</i>	10,537,486	10,603,106	11,146,687	543,581
<b>Expenditures</b>				
Current:				
Security of Persons and Property:				
Salaries and Wages	11,549,569	11,549,569	11,101,465	448,104
Fringe Benefits	6,956,935	6,941,246	6,757,035	184,211
Purchased Services	2,170,752	2,069,967	1,855,466	214,501
Materials and Supplies	507,890	482,291	456,297	25,994
Utilities	97,713	86,466	77,950	8,516
Capital Outlay	2,108,084	2,166,813	2,150,144	16,669
Other	223,122	224,435	208,155	16,280
Total Security of Persons and Property	23,614,065	23,520,787	22,606,512	914,275
Debt Service:				
Principal Retirement	73,166	73,166	73,165	1
Interest and Fiscal Charges	4,637	4,637	4,636	1
Total Debt Service	77,803	77,803	77,801	2
<i>Total Expenditures</i>	23,691,868	23,598,590	22,684,313	914,277
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,154,382)	(12,995,484)	(11,537,626)	1,457,858
<b>Other Financing Sources (Uses)</b>				
Transfers In	11,073,000	11,073,000	11,068,979	(4,021)
Transfers Out	(500,039)	(500,039)	(500,039)	0
<i>Total Other Financing Sources (Uses)</i>	10,572,961	10,572,961	10,568,940	(4,021)
<i>Net Change in Fund Balance</i>	(2,581,421)	(2,422,523)	(968,686)	1,453,837
<i>Fund Balance Beginning of Year</i>	2,053,280	2,053,280	2,053,280	0
Prior Year Encumbrances Appropriated	528,142	528,142	528,142	0
<i>Fund Balance End of Year</i>	\$1	\$158,899	\$1,612,736	\$1,453,837

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Grants Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$8,864,766	\$12,644,380	\$8,103,019	(\$4,541,361)
Other	600	600	5,616	5,016
<i>Total Revenues</i>	<u>8,865,366</u>	<u>12,644,980</u>	<u>8,108,635</u>	<u>(4,536,345)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Salaries and Wages	236,366	328,279	291,880	36,399
Fringe Benefits	31,164	62,845	51,703	11,142
Purchased Services	993,870	1,046,977	588,161	458,816
Materials and Supplies	4,403	16,362	4,934	11,428
Capital Outlay	6,698,029	9,658,068	7,256,687	2,401,381
Other	1,438	1,520	816	704
Total General Government	<u>7,965,270</u>	<u>11,114,051</u>	<u>8,194,181</u>	<u>2,919,870</u>
Security of Persons and Property:				
Salaries and Wages	572,637	604,073	522,702	81,371
Fringe Benefits	278,954	320,507	307,445	13,062
Purchased Services	101,862	280,042	230,143	49,899
Materials and Supplies	36,719	67,642	43,266	24,376
Capital Outlay	108,245	175,587	125,442	50,145
Other	109,255	131,755	126,050	5,705
Total Security of Persons and Property	<u>1,207,672</u>	<u>1,579,606</u>	<u>1,355,048</u>	<u>224,558</u>
Community Environment:				
Purchased Services	67,168	43,482	39,382	4,100
Other	68	68	0	68
Total Community Environment	<u>67,236</u>	<u>43,550</u>	<u>39,382</u>	<u>4,168</u>
Leisure Time Activities:				
Capital Outlay	136,600	136,600	134,480	2,120
<i>Total Expenditures</i>	<u>9,376,778</u>	<u>12,873,807</u>	<u>9,723,091</u>	<u>3,150,716</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(511,412)</u>	<u>(228,827)</u>	<u>(1,614,456)</u>	<u>(1,385,629)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	52,158	67,582	66,567	(1,015)
<i>Net Change in Fund Balance</i>	<u>(459,254)</u>	<u>(161,245)</u>	<u>(1,547,889)</u>	<u>(1,386,644)</u>
<i>Fund Balance Beginning of Year</i>	<u>197,635</u>	<u>197,635</u>	<u>197,635</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>261,619</u>	<u>261,619</u>	<u>261,619</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$298,009</u>	<u>(\$1,088,635)</u>	<u>(\$1,386,644)</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Water Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$7,252,882	\$7,252,882	\$7,658,181	\$405,299
Intergovernmental	26,000	26,000	27,614	1,614
Other	154,216	154,216	164,045	9,829
<i>Total Revenues</i>	<u>7,433,098</u>	<u>7,433,098</u>	<u>7,849,840</u>	<u>416,742</u>
<b>Expenses</b>				
Salaries and Wages	1,704,995	1,705,096	1,585,651	119,445
Fringe Benefits	1,052,868	1,052,868	987,835	65,033
Purchased Services	2,600,089	2,783,860	2,705,187	78,673
Materials and Supplies	938,411	962,326	924,900	37,426
Utilities	671,449	695,013	679,688	15,325
Capital Outlay	2,309,591	1,893,896	1,439,146	454,750
Other	23,500	24,673	22,275	2,398
Debt Service:				
Principal Retirement	19,382	42,649	42,647	2
Interest and Fiscal Charges	4,881	4,881	4,881	0
<i>Total Expenses</i>	<u>9,325,166</u>	<u>9,165,262</u>	<u>8,392,210</u>	<u>773,052</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(1,892,068)	(1,732,164)	(542,370)	1,189,794
Transfers Out	<u>(36,307)</u>	<u>(36,307)</u>	<u>(36,307)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(1,928,375)	(1,768,471)	(578,677)	1,189,794
<i>Fund Equity Beginning of Year</i>	10,206,010	10,206,010	10,206,010	0
Prior Year Encumbrances Appropriated	<u>1,334,822</u>	<u>1,334,822</u>	<u>1,334,822</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$9,612,457</u>	<u>\$9,772,361</u>	<u>\$10,962,155</u>	<u>\$1,189,794</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Sewer Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$6,681,815	\$6,681,815	\$5,970,576	(\$711,239)
Other	90,377	90,377	99,970	9,593
<i>Total Revenues</i>	<u>6,772,192</u>	<u>6,772,192</u>	<u>6,070,546</u>	<u>(701,646)</u>
<b>Expenses</b>				
Salaries and Wages	1,725,004	1,725,004	1,564,846	160,158
Fringe Benefits	1,140,801	1,140,801	1,043,906	96,895
Purchased Services	5,912,910	5,751,710	5,459,753	291,957
Materials and Supplies	461,339	511,451	430,312	81,139
Utilities	718,999	666,105	554,993	111,112
Capital Outlay	5,221,907	4,717,728	2,538,970	2,178,758
Other	35,000	35,000	13,008	21,992
Debt Service:				
Principal Retirement	40,000	94,005	94,005	0
Interest and Fiscal Charges	59,161	59,161	59,161	0
<i>Total Expenses</i>	<u>15,315,121</u>	<u>14,700,965</u>	<u>11,758,954</u>	<u>2,942,011</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(8,542,929)	(7,928,773)	(5,688,408)	2,240,365
Transfers Out	(36,750)	(36,750)	(36,750)	0
<i>Net Change in Fund Equity</i>	<u>(8,579,679)</u>	<u>(7,965,523)</u>	<u>(5,725,158)</u>	<u>2,240,365</u>
<i>Fund Equity Beginning of Year</i>	8,710,653	8,710,653	8,710,653	0
Prior Year Encumbrances Appropriated	2,281,345	2,281,345	2,281,345	0
<i>Fund Equity End of Year</i>	<u>\$2,412,319</u>	<u>\$3,026,475</u>	<u>\$5,266,840</u>	<u>\$2,240,365</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Street Construction, Maintenance, and Repair Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Licenses, Permits and Fees	\$1,000	\$1,000	\$1,625	\$625
Intergovernmental	2,017,908	2,017,908	2,012,592	(5,316)
Interest	3,000	3,000	1,808	(1,192)
Other	8,500	8,500	27,649	19,149
<i>Total Revenues</i>	2,030,408	2,030,408	2,043,674	13,266
<b>Expenditures</b>				
Current:				
Transportation:				
Salaries and Wages	679,884	679,884	629,113	50,771
Fringe Benefits	390,455	390,455	367,540	22,915
Purchased Services	978,704	970,890	909,377	61,513
Materials and Supplies	231,175	752,752	734,695	18,057
Utilities	40,820	31,805	30,800	1,005
Capital Outlay	488,615	624,488	624,482	6
<i>Total Expenditures</i>	2,809,653	3,450,274	3,296,007	154,267
<i>Excess of Revenues Over (Under) Expenditures</i>	(779,245)	(1,419,866)	(1,252,333)	167,533
<b>Other Financing Sources (Uses)</b>				
Transfers In	548,689	1,209,941	1,209,941	0
Transfers Out	(50,543)	(50,543)	(50,542)	1
<i>Total Other Financing Sources (Uses)</i>	498,146	1,159,398	1,159,399	1
<i>Net Change in Fund Balance</i>	(281,099)	(260,468)	(92,934)	167,534
<i>Fund Balance Beginning of Year</i>	208,811	208,811	208,811	0
Prior Year Encumbrances Appropriated	72,426	72,426	72,426	0
<i>Fund Balance End of Year</i>	\$138	\$20,769	\$188,303	\$167,534

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$162,600	\$162,600	\$163,183	\$583
Interest	100	100	516	416
Other	0	0	3,286	3,286
<i>Total Revenues</i>	<u>162,700</u>	<u>162,700</u>	<u>166,985</u>	<u>4,285</u>
<b>Expenditures</b>				
Current:				
Transportation:				
Salaries and Wages	126,400	126,400	126,400	0
Materials and Supplies	86,450	86,450	86,450	0
<i>Total Expenditures</i>	<u>212,850</u>	<u>212,850</u>	<u>212,850</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(50,150)	(50,150)	(45,865)	4,285
<i>Fund Balance Beginning of Year</i>	<u>62,424</u>	<u>62,424</u>	<u>62,424</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$12,274</u></u>	<u><u>\$12,274</u></u>	<u><u>\$16,559</u></u>	<u><u>\$4,285</u></u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Alarm Monitoring Fund*  
*For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses, Permits and Fees	\$28,400	\$28,400	\$30,720	\$2,320
<b>Expenditures</b>				
Current:				
Security of Persons and Property:				
Purchased Services	12,619	18,692	11,489	7,203
Materials and Supplies	3,000	3,000	203	2,797
Capital Outlay	7,500	7,500	3,134	4,366
Other	500	500	200	300
<i>Total Expenditures</i>	<u>23,619</u>	<u>29,692</u>	<u>15,026</u>	<u>14,666</u>
<i>Net Change in Fund Balance</i>	4,781	(1,292)	15,694	16,986
<i>Fund Balance Beginning of Year</i>	61,235	61,235	61,235	0
Prior Year Encumbrances Appropriated	<u>2,301</u>	<u>2,301</u>	<u>2,301</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$68,317</u></u>	<u><u>\$62,244</u></u>	<u><u>\$79,230</u></u>	<u><u>\$16,986</u></u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Regional Community Advancement Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$420,470	\$610,409	\$423,725	(\$186,684)
Other	568	4,768	6,962	2,194
<i>Total Revenues</i>	<u>421,038</u>	<u>615,177</u>	<u>430,687</u>	<u>(184,490)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Salaries and Wages	260,752	358,960	259,056	99,904
Fringe Benefits	91,849	154,120	134,827	19,293
Purchased Services	67,403	114,110	51,515	62,595
Materials and Supplies	27,135	31,875	10,434	21,441
Utilities	40,182	55,614	46,691	8,923
<i>Total Expenditures</i>	<u>487,321</u>	<u>714,679</u>	<u>502,523</u>	<u>212,156</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(66,283)	(99,502)	(71,836)	27,666
<b>Other Financing Sources (Uses)</b>				
Transfers In	34,665	74,603	62,771	(11,832)
<i>Net Change in Fund Balance</i>	(31,618)	(24,899)	(9,065)	15,834
<i>Fund Balance Beginning of Year</i>	20,554	20,554	20,554	0
Prior Year Encumbrances Appropriated	13,866	13,866	13,866	0
<i>Fund Balance End of Year</i>	<u>\$2,802</u>	<u>\$9,521</u>	<u>\$25,355</u>	<u>\$15,834</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Enforcement Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$200	\$200	\$70	(\$130)
<b>Expenditures</b>				
Current:				
General Government:				
Purchased Services	2,321	2,321	0	2,321
<i>Net Change in Fund Balance</i>	(2,121)	(2,121)	70	2,191
<i>Fund Balance Beginning of Year</i>	5,558	5,558	5,558	0
<i>Fund Balance End of Year</i>	\$3,437	\$3,437	\$5,628	\$2,191

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Law Enforcement Fund*  
*For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$12,000	\$12,000	\$17,394	\$5,394
<b>Expenditures</b>				
Current:				
Security of Persons and Property:				
Other	<u>17,690</u>	<u>17,060</u>	<u>11,996</u>	<u>5,064</u>
<i>Net Change in Fund Balance</i>	(5,690)	(5,060)	5,398	10,458
<i>Fund Balance Beginning of Year</i>	30,120	30,120	30,120	0
Prior Year Encumbrances Appropriated	<u>690</u>	<u>690</u>	<u>690</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,120</u></u>	<u><u>\$25,750</u></u>	<u><u>\$36,208</u></u>	<u><u>\$10,458</u></u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Enforcement Fund  
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$33,000	\$58,000	\$121,586	\$63,586
<b>Expenditures</b>				
Current:				
General Government:				
Purchased Services	10,000	10,000	0	10,000
Capital Outlay	5,000	5,000	0	5,000
Total General Government	15,000	15,000	0	15,000
Security of Persons and Property:				
Other	64,898	122,466	119,131	3,335
<i>Total Expenditures</i>	79,898	137,466	119,131	18,335
<i>Net Change in Fund Balance</i>	(46,898)	(79,466)	2,455	81,921
<i>Fund Balance Beginning of Year</i>	90,439	90,439	90,439	0
Prior Year Encumbrances Appropriated	4,221	4,221	4,221	0
<i>Fund Balance End of Year</i>	\$47,762	\$15,194	\$97,115	\$81,921

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Permissive Sales Tax Fund  
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$650,000	\$650,000	\$614,500	(\$35,500)
<b>Expenditures</b>				
Current:				
Transportation:				
Purchased Services	761,559	711,559	691,619	19,940
Materials and Supplies	100,000	100,000	100,000	0
Capital Outlay	580,295	580,295	568,453	11,842
<i>Total Expenditures</i>	1,441,854	1,391,854	1,360,072	31,782
<i>Net Change in Fund Balance</i>	(791,854)	(741,854)	(745,572)	(3,718)
<i>Fund Balance Beginning of Year</i>	1,274,931	1,274,931	1,274,931	0
Prior Year Encumbrances Appropriated	330,295	330,295	330,295	0
<i>Fund Balance End of Year</i>	\$813,372	\$863,372	\$859,654	(\$3,718)

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Industrial Development Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$2,120	\$2,120	\$3,791	\$1,671
Other	55,218	55,218	56,688	1,470
<i>Total Revenues</i>	<u>57,338</u>	<u>57,338</u>	<u>60,479</u>	<u>3,141</u>
<b>Expenditures</b>				
Current:				
General Government:				
Salaries and Wages	74,565	74,565	74,304	261
Fringe Benefits	22,748	22,748	22,038	710
Purchased Services	373,060	272,299	118,361	153,938
Materials and Supplies	18,000	18,000	13,435	4,565
Other	23,125	23,125	9,356	13,769
<i>Total Expenditures</i>	<u>511,498</u>	<u>410,737</u>	<u>237,494</u>	<u>173,243</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(454,160)</u>	<u>(353,399)</u>	<u>(177,015)</u>	<u>176,384</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	239,120	139,920	117,794	(22,126)
Transfers Out	(1,782)	(1,782)	(1,782)	0
<i>Total Other Financing Sources (Uses)</i>	<u>237,338</u>	<u>138,138</u>	<u>116,012</u>	<u>(22,126)</u>
<i>Net Change in Fund Balance</i>	(216,822)	(215,261)	(61,003)	154,258
<i>Fund Balance Beginning of Year</i>	264,499	264,499	264,499	0
Prior Year Encumbrances Appropriated	12,334	12,334	12,334	0
<i>Fund Balance End of Year</i>	<u>\$60,011</u>	<u>\$61,572</u>	<u>\$215,830</u>	<u>\$154,258</u>

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$28,000	\$28,000	\$30,471	\$2,471
Intergovernmental	16,000	16,000	12,641	(3,359)
<i>Total Revenues</i>	44,000	44,000	43,112	(888)
<b>Expenditures</b>				
Current:				
Security of Persons and Property:				
Purchased Services	96,784	90,050	10,337	79,713
<i>Net Change in Fund Balance</i>	(52,784)	(46,050)	32,775	78,825
<i>Fund Balance Beginning of Year</i>	131,699	131,699	131,699	0
Prior Year Encumbrances Appropriated	11,784	11,784	11,784	0
<i>Fund Balance End of Year</i>	<u>\$90,699</u>	<u>\$97,433</u>	<u>\$176,258</u>	<u>\$78,825</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Drivers Alcohol Monitoring Fund  
For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$12,000	\$12,000	\$18,823	\$6,823
<b>Expenditures</b>				
Current:				
Security of Persons and Property:				
Purchased Services	<u>12,000</u>	<u>28,000</u>	<u>20,925</u>	<u>7,075</u>
<i>Net Change in Fund Balance</i>	0	(16,000)	(2,102)	13,898
<i>Fund Balance Beginning of Year</i>	<u>18,895</u>	<u>18,895</u>	<u>18,895</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$18,895</u></u>	<u><u>\$2,895</u></u>	<u><u>\$16,793</u></u>	<u><u>\$13,898</u></u>

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final Budget		
<b>Revenues</b>				
Fines and Forfeitures	\$215,000	\$215,000	\$221,765	\$6,765
Other	0	0	233	233
<i>Total Revenues</i>	<u>215,000</u>	<u>215,000</u>	<u>221,998</u>	<u>6,998</u>
<b>Expenditures</b>				
Current:				
General Government:				
Salaries and Wages	76,278	76,278	76,278	0
Fringe Benefits	31,011	31,011	20,314	10,697
Purchased Services	124,584	121,842	108,286	13,556
Materials and Supplies	19,500	19,500	6,242	13,258
Capital Outlay	40,000	40,000	2,940	37,060
<i>Total Expenditures</i>	<u>291,373</u>	<u>288,631</u>	<u>214,060</u>	<u>74,571</u>
<i>Net Change in Fund Balance</i>	(76,373)	(73,631)	7,938	81,569
<i>Fund Balance Beginning of Year</i>	282,635	282,635	282,635	0
Prior Year Encumbrances Appropriated	4,584	4,584	4,584	0
<i>Fund Balance End of Year</i>	<u>\$210,846</u>	<u>\$213,588</u>	<u>\$295,157</u>	<u>\$81,569</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final Budget		
<b>Revenues</b>				
Fines and Forfeitures	\$50,000	\$50,000	\$54,618	\$4,618
<b>Expenditures</b>				
Current:				
General Government:				
Purchased Services	52,878	51,476	4,866	46,610
<i>Net Change in Fund Balance</i>	(2,878)	(1,476)	49,752	51,228
<i>Fund Balance Beginning of Year</i>	204,929	204,929	204,929	0
Prior Year Encumbrances Appropriated	2,878	2,878	2,878	0
<i>Fund Balance End of Year</i>	<u>\$204,929</u>	<u>\$206,331</u>	<u>\$257,559</u>	<u>\$51,228</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probation Services Fund*  
*For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$142,000	\$142,000	\$180,135	\$38,135
Other	3,000	3,000	8,900	5,900
<i>Total Revenues</i>	<u>145,000</u>	<u>145,000</u>	<u>189,035</u>	<u>44,035</u>
<b>Expenditures</b>				
Current:				
General Government:				
Salaries and Wages	68,702	68,703	49,738	18,965
Fringe Benefits	30,164	30,409	27,419	2,990
Purchased Services	70,816	55,715	21,340	34,375
Materials and Supplies	11,500	11,254	1,810	9,444
Capital Outlay	5,000	5,000	1,889	3,111
<i>Total Expenditures</i>	<u>186,182</u>	<u>171,081</u>	<u>102,196</u>	<u>68,885</u>
<i>Net Change in Fund Balance</i>	(41,182)	(26,081)	86,839	112,920
<i>Fund Balance Beginning of Year</i>	26,927	26,927	26,927	0
Prior Year Encumbrances Appropriated	<u>15,816</u>	<u>15,816</u>	<u>15,816</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,561</u></u>	<u><u>\$16,662</u></u>	<u><u>\$129,582</u></u>	<u><u>\$112,920</u></u>

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Licenses, Permits and Fees	\$8,000	\$8,000	\$7,070	(\$930)
Fines and Forfeitures	746,000	746,000	817,612	71,612
Intergovernmental	60,000	60,000	52,733	(7,267)
Other	0	0	2,775	2,775
<i>Total Revenues</i>	814,000	814,000	880,190	66,190
<b>Expenditures</b>				
Current:				
General Government:				
Personal Services	480,114	480,114	325,971	154,143
Fringe Benefits	320,379	320,379	307,453	12,926
Purchased Services	59,074	52,700	15,183	37,517
Materials and Supplies	14,983	12,227	6,973	5,254
Capital Outlay	0	5,000	0	5,000
<i>Total Expenditures</i>	874,550	870,420	655,580	214,840
<i>Excess of Revenues Over (Under) Expenditures</i>	(60,550)	(56,420)	224,610	281,030
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(24,119)	(24,119)	(24,119)	0
<i>Net Change in Fund Balance</i>	(84,669)	(80,539)	200,491	281,030
<i>Fund Balance Beginning of Year</i>	231,403	231,403	231,403	0
Prior Year Encumbrances Appropriated	4,307	4,307	4,307	0
<i>Fund Balance End of Year</i>	\$151,041	\$155,171	\$436,201	\$281,030

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Special Assessments	\$3,000	\$3,000	\$3,068	\$68
<b>Expenditures</b>				
Current:				
General Government:				
Contractual Services	3,000	3,000	3,000	0
Materials and Supplies	1,592	1,592	1,000	592
<i>Total Expenditures</i>	4,592	4,592	4,000	592
<i>Net Change in Fund Balance</i>	(1,592)	(1,592)	(932)	660
<i>Fund Balance Beginning of Year</i>	5,368	5,368	5,368	0
<i>Fund Balance End of Year</i>	<u>\$3,776</u>	<u>\$3,776</u>	<u>\$4,436</u>	<u>\$660</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**PAL Donations Fund**  
*For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
Current:				
Security of Persons and Property:				
Materials and Supplies	2,196	2,196	125	2,071
Other	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,196</u>	<u>3,196</u>	<u>1,125</u>	<u>2,071</u>
<i>Net Change in Fund Balance</i>	(3,196)	(3,196)	(1,125)	2,071
<i>Fund Balance Beginning of Year</i>	<u>3,196</u>	<u>3,196</u>	<u>3,196</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,071</u></u>	<u><u>\$2,071</u></u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*DARE Donations Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Contributions and Donations	\$1,000	\$4,163	\$4,263	\$100
<b>Expenditures</b>				
Current:				
Security of Persons and Property:				
Materials and Supplies	3,000	7,163	4,391	2,772
<i>Net Change in Fund Balance</i>	(2,000)	(3,000)	(128)	2,872
<i>Fund Balance Beginning of Year</i>	3,140	3,140	3,140	0
<i>Fund Balance End of Year</i>	<u>\$1,140</u>	<u>\$140</u>	<u>\$3,012</u>	<u>\$2,872</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*K-9 Donations Fund*  
*For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
Current:				
Security of Persons and Property:				
Materials and Supplies	804	804	0	804
Capital Outlay	<u>7,000</u>	<u>7,000</u>	<u>0</u>	<u>7,000</u>
<i>Total Expenditures</i>	<u>7,804</u>	<u>7,804</u>	<u>0</u>	<u>7,804</u>
<i>Net Change in Fund Balance</i>	(7,804)	(7,804)	0	7,804
<i>Fund Balance Beginning of Year</i>	<u>7,805</u>	<u>7,805</u>	<u>7,805</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$1</u></u>	<u><u>\$7,805</u></u>	<u><u>\$7,804</u></u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Donations Against Injection Wells Fund  
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Contractual Services	4,065	4,065	0	4,065
<i>Net Change in Fund Balance</i>	(4,065)	(4,065)	0	4,065
<i>Fund Balance Beginning of Year</i>	4,065	4,065	4,065	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$4,065</u>	<u>\$4,065</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Parks and Recreation Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Municipal Income Tax	\$748,000	\$748,000	\$778,839	\$30,839
Charges for Services	12,000	12,000	15,802	3,802
Other	0	13,000	863	(12,137)
<i>Total Revenues</i>	<u>760,000</u>	<u>773,000</u>	<u>795,504</u>	<u>22,504</u>
<b>Expenditures</b>				
Current:				
Leisure Time Activities:				
Salaries and Wages	195,360	205,360	184,783	20,577
Fringe Benefits	132,385	132,385	129,597	2,788
Purchased Services	105,659	194,074	180,461	13,613
Materials and Supplies	23,052	33,890	24,603	9,287
Utilities	48,228	38,479	36,408	2,071
Capital Outlay	231,342	358,697	231,175	127,522
Other	19,857	19,857	15,906	3,951
<i>Total Expenditures</i>	<u>755,883</u>	<u>982,742</u>	<u>802,933</u>	<u>179,809</u>
<i>Net Change in Fund Balance</i>	4,117	(209,742)	(7,429)	202,313
<i>Fund Balance Beginning of Year</i>	209,287	209,287	209,287	0
Prior Year Encumbrances Appropriated	<u>23,692</u>	<u>23,692</u>	<u>23,692</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$237,096</u>	<u>\$23,237</u>	<u>\$225,550</u>	<u>\$202,313</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Street Lighting Fund*  
*For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Municipal Income Tax	\$272,000	\$272,000	\$283,214	\$11,214
<b>Expenditures</b>				
Current:				
Security of Persons and Property:				
Utilities	638,614	637,469	499,173	138,296
Other	6,857	6,857	5,439	1,418
<i>Total Expenditures</i>	<u>645,471</u>	<u>644,326</u>	<u>504,612</u>	<u>139,714</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(373,471)	(372,326)	(221,398)	150,928
<b>Other Financing Sources (Uses)</b>				
Transfers In	331,857	331,857	179,784	(152,073)
<i>Net Change in Fund Balance</i>	(41,614)	(40,469)	(41,614)	(1,145)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	41,614	41,614	41,614	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$1,145</u>	<u>\$0</u>	<u>(\$1,145)</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Demolition Fund*  
*For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Municipal Income Tax	\$680,000	\$680,000	\$708,036	\$28,036
<b>Expenditures</b>				
Current:				
Community Environment:				
Salaries and Wages	2,437	3,437	2,402	1,035
Fringe Benefits	1,077	1,212	992	220
Purchased Services	768,342	767,207	435,626	331,581
Materials and Supplies	5,000	5,000	0	5,000
Other	17,143	17,143	13,597	3,546
<i>Total Expenditures</i>	<u>793,999</u>	<u>793,999</u>	<u>452,617</u>	<u>341,382</u>
<i>Net Change in Fund Balance</i>	(113,999)	(113,999)	255,419	369,418
<i>Fund Balance Beginning of Year</i>	<u>561,528</u>	<u>561,528</u>	<u>561,528</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$447,529</u></u>	<u><u>\$447,529</u></u>	<u><u>\$816,947</u></u>	<u><u>\$369,418</u></u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Separation Fund*  
*For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$0	\$0	\$3,588	\$3,588
<b>Expenditures</b>				
Current:				
General Government:				
Fringe Benefits	<u>715,067</u>	<u>715,067</u>	<u>544,455</u>	<u>170,612</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(715,067)	(715,067)	(540,867)	174,200
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>520,488</u>	<u>520,488</u>	<u>520,488</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(194,579)	(194,579)	(20,379)	174,200
<i>Fund Balance Beginning of Year</i>	<u>1,527,027</u>	<u>1,527,027</u>	<u>1,527,027</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,332,448</u></u>	<u><u>\$1,332,448</u></u>	<u><u>\$1,506,648</u></u>	<u><u>\$174,200</u></u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Budget Stabilization Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>1,149,671</u>	<u>1,149,671</u>	<u>1,149,671</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,149,671	1,149,671	1,149,671	0
<i>Fund Balance Beginning of Year</i>	<u>2,193,325</u>	<u>2,193,325</u>	<u>2,193,325</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,342,996</u></u>	<u><u>\$3,342,996</u></u>	<u><u>\$3,342,996</u></u>	<u><u>\$0</u></u>

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Debt Service				
Principal Retirement	335,000	335,000	335,000	0
Interest and Fiscal Charges	165,136	165,136	165,097	39
<i>Total Expenditures</i>	500,136	500,136	500,097	39
<i>Excess of Revenues Over (Under) Expenditures</i>	(500,136)	(500,136)	(500,097)	39
<b>Other Financing Sources (Uses)</b>				
Transfers In	472,111	472,111	472,110	(1)
<i>Net Change in Fund Balance</i>	(28,025)	(28,025)	(27,987)	38
<i>Fund Balance Beginning of Year</i>	102,417	102,417	102,417	0
<i>Fund Balance End of Year</i>	\$74,392	\$74,392	\$74,430	\$38

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Street Resurfacing Fund  
For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Municipal Income Tax	\$3,400,000	\$3,400,000	\$3,612,516	\$212,516
<b>Expenditures</b>				
Capital Outlay	<u>5,544,476</u>	<u>5,427,420</u>	<u>5,350,307</u>	<u>77,113</u>
<i>Net Change in Fund Balance</i>	(2,144,476)	(2,027,420)	(1,737,791)	289,629
<i>Fund Balance Beginning of Year</i>	2,433,123	2,433,123	2,433,123	0
Prior Year Encumbrances Appropriated	<u>666,262</u>	<u>666,262</u>	<u>666,262</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$954,909</u></u>	<u><u>\$1,071,965</u></u>	<u><u>\$1,361,594</u></u>	<u><u>\$289,629</u></u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Ohio Public Works Commission Fund  
For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$330,149	\$330,149	\$216,385	(\$113,764)
<b>Expenditures</b>				
Capital Outlay	<u>330,149</u>	<u>330,149</u>	<u>216,385</u>	<u>113,764</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Reid Industrial Park Project Fund  
For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay	<u>112,410</u>	<u>111,901</u>	<u>0</u>	<u>111,901</u>
<i>Net Change in Fund Balance</i>	(112,410)	(111,901)	0	111,901
<i>Fund Balance Beginning of Year</i>	111,901	111,901	111,901	0
Prior Year Encumbrances Appropriated	<u>509</u>	<u>509</u>	<u>509</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$509</u></u>	<u><u>\$112,410</u></u>	<u><u>\$111,901</u></u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Police Capital Equipment Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay	21,418	21,418	9,557	11,861
<i>Excess of Revenues Over (Under) Expenditures</i>	(21,418)	(21,418)	(9,557)	11,861
<b>Other Financing Sources (Uses)</b>				
Transfers In	17,000	17,000	12,962	(4,038)
<i>Net Change in Fund Balance</i>	(4,418)	(4,418)	3,405	7,823
<i>Fund Balance Beginning of Year</i>	21,419	21,419	21,419	0
<i>Fund Balance End of Year</i>	<u>\$17,001</u>	<u>\$17,001</u>	<u>\$24,824</u>	<u>\$7,823</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Electrical Service Upgrade Fund  
For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>19,928</u>	<u>19,928</u>	<u>17,982</u>	<u>(1,946)</u>
<i>Net Change in Fund Balance</i>	19,928	19,928	17,982	(1,946)
<i>Fund Balance Beginning of Year</i>	<u>20,298</u>	<u>20,298</u>	<u>20,298</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$40,226</u></u>	<u><u>\$40,226</u></u>	<u><u>\$38,280</u></u>	<u><u>(\$1,946)</u></u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Fire Capital Equipment Fund  
For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$75,600	\$140,020	\$99,707	(\$40,313)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	75,600	140,020	99,707	(40,313)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$75,600</u>	<u>\$140,020</u>	<u>\$99,707</u>	<u>(\$40,313)</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Airport Fund*  
*For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$221,578	\$329,275	\$339,972	\$10,697
Other	0	50,000	50,787	787
<i>Total Revenues</i>	<u>221,578</u>	<u>379,275</u>	<u>390,759</u>	<u>11,484</u>
<b>Expenses</b>				
Personal Services	160,724	160,724	153,360	7,364
Fringe Benefits	88,402	88,402	85,416	2,986
Purchased Services	221,532	351,814	334,732	17,082
Materials and Supplies	60,079	49,927	44,914	5,013
Utilities	55,452	51,147	42,246	8,901
Capital Outlay	19,000	54,032	52,629	1,403
Other	4,925	4,925	4,924	1
<i>Total Expenses</i>	<u>610,114</u>	<u>760,971</u>	<u>718,221</u>	<u>42,750</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(388,536)	(381,696)	(327,462)	54,234
Transfers In	373,433	373,433	322,644	(50,789)
Transfers Out	(4,302)	(4,302)	(4,302)	0
<i>Net Change in Fund Equity</i>	(19,405)	(12,565)	(9,120)	3,445
<i>Fund Equity Beginning of Year</i>	50	50	50	0
Prior Year Encumbrances Appropriated	19,405	19,405	19,405	0
<i>Fund Equity End of Year</i>	<u>\$50</u>	<u>\$6,890</u>	<u>\$10,335</u>	<u>\$3,445</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Garage Operating Fund*  
*For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	<u>\$1,498,607</u>	<u>\$1,498,607</u>	<u>\$1,246,440</u>	<u>(\$252,167)</u>
<b>Expenses</b>				
Personal Services	375,407	375,407	344,001	31,406
Fringe Benefits	219,847	219,847	209,193	10,654
Purchased Services	190,735	178,411	161,595	16,816
Materials and Supplies	749,189	705,345	571,816	133,529
Utilities	22,953	19,753	18,349	1,404
Capital Outlay	<u>40,000</u>	<u>40,000</u>	<u>39,636</u>	<u>364</u>
<i>Total Expenses</i>	<u>1,598,131</u>	<u>1,538,763</u>	<u>1,344,590</u>	<u>194,173</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(99,524)	(40,156)	(98,150)	(57,994)
Transfers Out	<u>(8,997)</u>	<u>(8,997)</u>	<u>(8,997)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(108,521)	(49,153)	(107,147)	(57,994)
<i>Fund Equity Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	<u>108,523</u>	<u>108,523</u>	<u>108,523</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2</u></u>	<u><u>\$59,370</u></u>	<u><u>\$1,376</u></u>	<u><u>(\$57,994)</u></u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Information Technology Fund*  
*For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$618,938	\$655,238	\$603,274	(\$51,964)
<b>Expenses</b>				
Personal Services	109,142	128,268	125,825	2,443
Fringe Benefits	65,925	83,330	82,394	936
Purchased Services	471,360	366,767	363,726	3,041
Materials and Supplies	12,721	10,603	8,959	1,644
Capital Outlay	227,456	290,773	289,209	1,564
<i>Total Expenses</i>	<u>886,604</u>	<u>879,741</u>	<u>870,113</u>	<u>9,628</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(267,666)	(224,503)	(266,839)	(42,336)
Transfers Out	(2,143)	(2,143)	(2,143)	0
<i>Net Change in Fund Equity</i>	(269,809)	(226,646)	(268,982)	(42,336)
<i>Fund Equity Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	269,809	269,809	269,809	0
<i>Fund Equity End of Year</i>	<u>\$0</u>	<u>\$43,163</u>	<u>\$827</u>	<u>(\$42,336)</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Utility Collections Fund*  
*For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	<u>\$1,531,289</u>	<u>\$1,531,289</u>	<u>\$1,437,019</u>	<u>(\$94,270)</u>
<b>Expenses</b>				
Personal Services	537,573	537,573	492,071	45,502
Fringe Benefits	386,101	386,101	370,885	15,216
Purchased Services	479,670	395,080	374,549	20,531
Materials and Supplies	34,380	40,270	38,090	2,180
Utilities	14,215	10,839	9,835	1,004
Capital Outlay	<u>112,500</u>	<u>184,572</u>	<u>182,804</u>	<u>1,768</u>
<i>Total Expenses</i>	<u>1,564,439</u>	<u>1,554,435</u>	<u>1,468,234</u>	<u>86,201</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(33,150)	(23,146)	(31,215)	(8,069)
Transfers Out	<u>(13,036)</u>	<u>(13,036)</u>	<u>(13,036)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(46,186)	(36,182)	(44,251)	(8,069)
<i>Fund Equity Beginning of Year</i>	500	500	500	0
Prior Year Encumbrances Appropriated	<u>46,186</u>	<u>46,186</u>	<u>46,186</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$500</u>	<u>\$10,504</u>	<u>\$2,435</u>	<u>(\$8,069)</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Health Insurance Fund*  
*For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$6,883,860	\$6,999,532	\$6,914,852	(\$84,680)
<b>Expenses</b>				
Purchased Services	973,638	972,863	969,362	3,501
Claims Expense	5,792,841	6,192,841	5,981,654	211,187
<i>Total Expenses</i>	<u>6,766,479</u>	<u>7,165,704</u>	<u>6,951,016</u>	<u>214,688</u>
<i>Net Change in Fund Equity</i>	117,381	(166,172)	(36,164)	130,008
<i>Fund Equity Beginning of Year</i>	930,343	930,343	930,343	0
Prior Year Encumbrances Appropriated	<u>1,238</u>	<u>1,238</u>	<u>1,238</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,048,962</u>	<u>\$765,409</u>	<u>\$895,417</u>	<u>\$130,008</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenses and Changes  
in Fund Equity - Budget (Non-GAAP Basis) and Actual  
Property/Liability Insurance Fund  
For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$513,000	\$455,000	\$403,000	(\$52,000)
<b>Expenses</b>				
Purchased Services	440,000	425,782	425,782	0
Claims Expense	125,000	29,218	29,218	0
<i>Total Expenses</i>	<u>565,000</u>	<u>455,000</u>	<u>455,000</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(52,000)	0	(52,000)	(52,000)
<i>Fund Equity Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	<u>52,000</u>	<u>52,000</u>	<u>52,000</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$0</u>	<u>\$52,000</u>	<u>\$0</u>	<u>(\$52,000)</u>

**City of Mansfield, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Workers' Compensation Fund*  
*For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$609,487	\$614,462	\$622,326	\$7,864
<b>Expenses</b>				
Purchased Services	621,669	621,669	621,669	0
Materials and Supplies	4,829	4,829	4,829	0
Other	8,517	8,517	0	8,517
<i>Total Expenses</i>	<u>635,015</u>	<u>635,015</u>	<u>626,498</u>	<u>8,517</u>
<i>Net Change in Fund Equity</i>	(25,528)	(20,553)	(4,172)	16,381
<i>Fund Equity Beginning of Year</i>	<u>145,623</u>	<u>145,623</u>	<u>145,623</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$120,095</u>	<u>\$125,070</u>	<u>\$141,451</u>	<u>\$16,381</u>

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# **STATISTICAL SECTION**

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## Statistical Section

This part of the City of Mansfield, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

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<b>Contents</b>	<b>Pages(s)</b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	<b>S2 – S11</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the City's most significant local revenue, the property tax and the municipal income tax.	<b>S12 – S19</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	<b>S20 – S25</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place.	<b>S26 – S27</b>
<b>Operating Information</b> These schedules contain service and infrastructure 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.	<b>S28 – S33</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

**City of Mansfield, Ohio**  
*Net Position By Component*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2015	2014	2013	2012
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$70,410,400	\$59,297,480	\$56,096,292	\$53,868,750
Restricted	16,431,362	17,845,530	18,582,834	20,662,902
Unrestricted (Deficit) (1)	<u>(20,013,383)</u>	<u>(20,522,160)</u>	7,041,243	<u>(125,368)</u>
<i>Total Governmental Activities Net Position</i>	<u>66,828,379</u>	<u>56,620,850</u>	<u>81,720,369</u>	<u>74,406,284</u>
<b>Business Type-Activities:</b>				
Net Investment in Capital Assets	46,895,048	45,509,026	45,612,731	47,597,321
Restricted	1,943,312	1,767,668	5,218,162	3,247,764
Unrestricted (1)	<u>17,319,454</u>	<u>20,431,386</u>	19,325,344	<u>19,358,220</u>
<i>Total Business-Type Activities Net Position</i>	<u>66,157,814</u>	<u>67,708,080</u>	<u>70,156,237</u>	<u>70,203,305</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	117,305,448	104,806,506	101,709,023	101,466,071
Restricted	18,374,674	19,613,198	23,800,996	23,910,666
Unrestricted (Deficit) (1)	<u>(2,693,929)</u>	<u>(90,774)</u>	26,366,587	<u>19,232,852</u>
<i>Total Primary Government Net Position</i>	<u>\$132,986,193</u>	<u>\$124,328,930</u>	<u>\$151,876,606</u>	<u>\$144,609,589</u>

(1) The City reported the impact of GASB Statement No. 68 on net position beginning in 2014.

2011	2010	2009	2008	2007	2006
\$53,334,491	\$50,022,359	\$45,218,744	\$48,572,308	\$46,575,580	\$45,098,513
21,247,684	17,794,871	8,528,084	7,647,351	12,085,390	15,824,043
(2,940,697)	(1,923,290)	5,929,372	3,618,921	1,118,449	1,740,055
71,641,478	65,893,940	59,676,200	59,838,580	59,779,419	62,662,611
44,431,737	46,700,688	38,192,427	37,203,838	37,016,539	37,078,689
3,512,497	3,231,967	2,998,376	4,040,936	3,979,276	3,979,276
15,498,260	10,104,011	6,363,897	8,637,779	8,911,886	12,340,798
63,442,494	60,036,666	47,554,700	49,882,553	49,907,701	53,398,763
97,766,228	96,723,047	83,411,171	85,776,146	83,592,119	82,177,202
24,760,181	21,026,838	11,526,460	11,688,287	16,064,666	19,803,319
12,557,563	8,180,721	12,293,269	12,256,700	10,030,335	14,080,853
<u>\$135,083,972</u>	<u>\$125,930,606</u>	<u>\$107,230,900</u>	<u>\$109,721,133</u>	<u>\$109,687,120</u>	<u>\$116,061,374</u>

**City of Mansfield, Ohio**  
*Changes in Net Position*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2015 (1)	2014	2013	2012
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services:				
General Government	\$6,152,157	\$5,808,262	\$5,655,211	\$5,248,431
Security of Persons and Property	1,919,236	1,866,371	2,184,047	2,277,353
Transportation	1,745	2,665	1,425	20,924
Community Environment	229,544	205,563	254,589	260,841
Public Health Services	0	0	0	0
Leisure Time Activities	15,802	13,000	13,580	20,807
Operating Grants, Contributions and Interest	5,798,766	7,028,605	9,000,551	7,355,011
Capital Grants and Contributions	6,465,586	285,337	500,000	4,534,180
<i>Total Governmental Activities Program Revenues</i>	<u>20,582,836</u>	<u>15,209,803</u>	<u>17,609,403</u>	<u>19,717,547</u>
Business-Type Activities:				
Charges for Services:				
Water	7,784,408	7,432,942	6,976,826	6,605,686
Sewer	6,873,213	6,890,352	6,502,690	7,057,826
Airport	266,738	207,227	362,711	94,713
Parking Garage	0	0	0	0
Capital Grants and Contributions	28,638	72,300	25,542	0
<i>Total Business-Type Activities Program Revenues</i>	<u>14,952,997</u>	<u>14,602,821</u>	<u>13,867,769</u>	<u>13,758,225</u>
<i>Total Primary Government Program Revenues</i>	<u>35,535,833</u>	<u>29,812,624</u>	<u>31,477,172</u>	<u>33,475,772</u>
<b>Expenses</b>				
Governmental Activities:				
General Government	13,550,106	13,998,805	13,289,297	12,660,014
Security of Persons and Property	23,469,735	22,207,932	19,660,097	20,546,576
Transportation	3,564,419	4,147,492	4,003,086	2,371,804
Community Environment	1,836,411	2,031,395	2,481,894	1,770,384
Public Health Services	57	1,878	0	2,850
Leisure Time Activities	657,559	489,002	181,096	270,695
Interest and Fiscal Charges	162,503	173,640	227,267	255,383
<i>Total Governmental Activities Expenses</i>	<u>43,240,790</u>	<u>43,050,144</u>	<u>39,842,737</u>	<u>37,877,706</u>
Business-Type Activities:				
Water	7,085,893	6,412,917	6,020,836	5,951,358
Sewer	9,347,201	7,712,993	7,339,291	8,102,780
Airport	839,445	765,741	881,037	628,380
Parking Garage	0	0	0	0
<i>Total Business-Type Activities Expenses</i>	<u>17,272,539</u>	<u>14,891,651</u>	<u>14,241,164</u>	<u>14,682,518</u>
<i>Total Primary Government Expenses</i>	<u>60,513,329</u>	<u>57,941,795</u>	<u>54,083,901</u>	<u>52,560,224</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(22,657,954)	(27,840,341)	(22,233,334)	(18,160,159)
Business-Type Activities	(2,319,542)	(288,830)	(373,395)	(924,293)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$24,977,496)</u>	<u>(\$28,129,171)</u>	<u>(\$22,606,729)</u>	<u>(\$19,084,452)</u>

2011	2010	2009	2008	2007	2006
\$5,853,092	\$4,218,337	\$3,354,171	\$2,743,160	\$3,581,833	\$3,452,357
1,865,400	1,816,016	1,696,761	1,635,098	1,614,005	1,602,051
15,870	147,242	130,933	900,705	166,360	168,545
156,965	125,865	79,013	188,869	187,974	150,663
0	9,792	99,625	0	0	400
12,190	17,500	20,050	35,048	39,236	182,104
7,540,551	9,097,678	6,807,761	11,077,411	7,737,309	7,041,641
1,721,169	5,928,197	1,424,961	1,674,288	1,390,445	1,060,076
17,165,237	21,360,627	13,613,275	18,254,579	14,717,162	13,657,837
9,423,857	8,041,727	7,088,115	8,000,336	8,065,907	8,000,960
8,219,010	7,301,003	7,816,211	8,001,563	8,186,664	8,481,960
76,334	69,590	63,969	66,965	81,693	84,969
0	0	0	0	0	33,696
7,650	1,821,086	1,916,402	1,511,417	728,928	1,096,738
17,726,851	17,233,406	16,884,697	17,580,281	17,063,192	17,698,323
34,892,088	38,594,033	30,497,972	35,834,860	31,780,354	31,356,160
12,370,223	12,081,564	12,462,297	14,474,385	11,985,745	9,960,681
21,292,633	25,028,107	23,263,250	23,624,982	24,205,050	22,958,245
3,385,047	2,196,791	8,313,893	9,917,676	10,089,697	10,396,560
1,897,869	2,697,080	2,623,592	1,669,302	1,782,621	1,972,480
3,006	69,089	110,876	128,164	158,475	141,884
328,411	215,429	500,889	879,341	917,913	1,103,561
266,520	292,388	276,828	288,073	296,853	253,102
39,543,709	42,580,448	47,551,625	50,981,923	49,436,354	46,786,513
6,105,309	4,573,816	7,759,063	7,604,723	9,025,320	8,144,636
7,960,497	5,334,940	9,898,811	9,821,326	11,075,835	7,695,342
600,011	193,147	683,312	646,544	1,196,799	774,342
0	0	0	251,712	165	12,481
14,665,817	10,101,903	18,341,186	18,324,305	21,298,119	16,626,801
54,209,526	52,682,351	65,892,811	69,306,228	70,734,473	63,413,314
(22,378,472)	(21,219,821)	(33,938,350)	(32,727,344)	(34,719,192)	(33,128,676)
3,061,034	7,131,503	(1,456,489)	(744,024)	(4,234,927)	1,071,522
(\$19,317,438)	(\$14,088,318)	(\$35,394,839)	(\$33,471,368)	(\$38,954,119)	(\$32,057,154)

(continued)

**City of Mansfield, Ohio**  
*Changes in Net Position (continued)*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2015 (1)	2014	2013	2012
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Taxes:				
Property Taxes Levied For:				
General Purposes	\$1,391,652	\$1,541,321	\$1,406,017	\$1,593,457
Safety Services	295,174	317,811	298,852	N/A
Other Purposes (2)	N/A	N/A	N/A	353,430
Income Taxes Levied For:				
General Purposes	14,578,008	14,072,999	13,780,252	13,473,707
Capital Projects	3,644,503	3,518,254	3,445,063	3,377,760
Safety Services	9,084,784	8,726,965	6,890,126	N/A
Parks and Recreation	790,151	743,792	0	N/A
Street Lighting	287,328	252,012	0	N/A
Demolition	718,320	673,890	0	N/A
Other Purposes (2)	N/A	N/A	N/A	6,755,692
Grants and Entitlements not Restricted to				
Specific Programs	2,179,846	1,962,974	3,479,024	2,402,217
Interest	336,788	276,990	173,419	193,855
Gain on Sale of Capital Assets	0	0	29,073	91,557
Miscellaneous	275,140	1,139,822	325,678	157,425
Transfers	(716,211)	(434,169)	(280,085)	(5,333,693)
<i>Total Governmental Activities</i>	<u>32,865,483</u>	<u>32,792,661</u>	<u>29,547,419</u>	<u>23,065,407</u>
Business-Type Activities:				
Income Taxes Levied For:				
Airport	0	0	0	0
Grants and Entitlements not Restricted to				
Specific Programs	0	0	0	35,962
Interest	0	0	0	5,265
Gain on Sale of Capital Assets	0	0	0	141,877
Miscellaneous	53,065	3,134	46,242	27,865
Transfers	716,211	434,169	280,085	5,333,693
<i>Total Business-Type Activities</i>	<u>769,276</u>	<u>437,303</u>	<u>326,327</u>	<u>5,544,662</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>33,634,759</u>	<u>33,229,964</u>	<u>29,873,746</u>	<u>28,610,069</u>
<b>Change in Net Position</b>				
Governmental Activities	10,207,529	4,952,320	7,314,085	4,905,248
Business-Type Activities	(1,550,266)	148,473	(47,068)	4,620,369
<i>Total Primary Government Change in Net Position</i>	<u>\$8,657,263</u>	<u>\$5,100,793</u>	<u>\$7,267,017</u>	<u>\$9,525,617</u>

(1) The City reported the impact of GASB Statement No. 68 on expenses beginning in 2015.

(2) For 2013 through 2015, property taxes and income taxes levied for other purposes were broken out by specific purpose.

2011	2010	2009	2008	2007	2006
\$1,200,704	\$2,024,365	\$1,921,449	\$2,119,802	\$2,026,704	\$2,301,741
N/A	N/A	N/A	N/A	N/A	N/A
272,948	417,383	382,588	422,629	403,991	471,426
12,595,608	365,730	339,453	309,108	833,459	642,031
3,431,901	18,211,023	18,035,032	20,226,017	18,832,225	20,554,764
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
6,863,802	3,050,004	3,089,291	4,706,268	4,258,507	2,336,710
3,225,813	3,719,190	8,094,480	3,972,491	4,072,562	6,409,483
310,072	326,473	413,969	932,920	1,259,757	1,548,036
225,027	84,756	167,581	0	0	0
135	1,927	68,484	97,270	7,204	51,665
0	(763,290)	0	0	0	0
28,126,010	27,437,561	32,512,327	32,786,505	31,694,409	34,315,856
306,338	257,365	263,384	604,380	413,685	421,564
22,810	53,198	73,888	73,888	194,738	86,433
10,530	15,600	20,670	25,545	2,658	7,305
0	0	0	0	0	0
5,116	18,366	34,337	15,063	59,950	99,161
0	763,290	0	0	0	0
344,794	1,107,819	392,279	718,876	671,031	614,463
28,470,804	28,545,380	32,904,606	33,505,381	32,365,440	34,930,319
5,747,538	6,217,740	(1,426,023)	59,161	(3,024,783)	1,187,180
3,405,828	8,239,322	(1,064,210)	(25,148)	(3,563,896)	1,685,985
\$9,153,366	\$14,457,062	(\$2,490,233)	\$34,013	(\$6,588,679)	\$2,873,165

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

	2015	2014	2013	2012
<b>General Fund</b>				
Nonspendable	\$244,361	\$230,030	\$212,022	\$42,725
Restricted	0	0	0	129,750
Committed	1,501,200	1,473,567	1,071,113	4,659
Assigned	2,055,494	1,606,733	2,114,505	999,514
Unassigned	7,338,976	6,948,690	4,878,364	4,322,814
Reserved	N/A	N/A	N/A	N/A
Unreserved (Deficit)	N/A	N/A	N/A	N/A
<b>Total General Fund</b>	<b>11,140,031</b>	<b>10,259,020</b>	<b>8,276,004</b>	<b>5,499,462</b>
<b>All Other Governmental Funds</b>				
Nonspendable	680,350	411,699	250,942	282,476
Restricted	10,203,452	11,016,585	9,354,162	8,616,366
Committed	1,600,694	1,268,797	1,245,737	1,825,711
Unassigned (Deficit)	(9,992)	0	(728)	(1,217,399)
Reserved	N/A	N/A	N/A	N/A
Unreserved, reported in:				
Special revenue funds	N/A	N/A	N/A	N/A
Debt service fund	N/A	N/A	N/A	N/A
Capital project funds (Deficit)	N/A	N/A	N/A	N/A
<b>Total All Other Governmental Funds</b>	<b>12,474,504</b>	<b>12,697,081</b>	<b>10,850,113</b>	<b>9,507,154</b>
<b>Total Governmental Funds</b>	<b>\$23,614,535</b>	<b>\$22,956,101</b>	<b>\$19,126,117</b>	<b>\$15,006,616</b>

Note: During 2011, the City implemented GASB 54. The 2010 amounts were restated to reflect this implementation.

2011	2010	2009	2008	2007	2006
\$49,520	\$42,336	N/A	N/A	N/A	N/A
100,303	26,618	N/A	N/A	N/A	N/A
2,631	8,873	N/A	N/A	N/A	N/A
556,695	4,288	N/A	N/A	N/A	N/A
4,027,857	757,213	N/A	N/A	N/A	N/A
N/A	N/A	\$2,306,556	\$439,910	\$1,116,618	\$359,737
N/A	N/A	(2,314,562)	984,869	509,765	2,014,261
4,737,006	839,328	(8,006)	1,424,779	1,626,383	2,373,998
252,126	304,188	N/A	N/A	N/A	N/A
7,770,075	7,281,498	N/A	N/A	N/A	N/A
1,937,986	1,912,080	N/A	N/A	N/A	N/A
(1,841,334)	(1,550,062)	N/A	N/A	N/A	N/A
N/A	N/A	3,430,572	5,372,506	7,821,162	5,886,752
N/A	N/A	2,281,100	1,418,680	1,495,324	3,480,884
N/A	N/A	14,364	0	0	0
N/A	N/A	2,828,450	(1,650,762)	(650,979)	1,335,060
8,118,853	7,947,704	8,554,486	5,140,424	8,665,507	10,702,696
\$12,855,859	\$8,787,032	\$8,546,480	\$6,565,203	\$10,291,890	\$13,076,694

**City of Mansfield, Ohio**  
*Changes in Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2015	2014	2013	2012
<b>Revenues</b>				
Property Taxes	\$1,760,669	\$1,763,332	\$1,830,474	\$1,800,415
Municipal Income Taxes	28,961,313	27,919,093	24,006,334	23,210,618
Charges for Services	4,821,723	4,424,862	4,349,087	3,955,765
Licenses, Permits and Fees	1,464,483	1,129,323	1,053,984	1,301,348
Fines and Forfeitures	2,372,743	2,190,646	2,444,442	1,962,732
Intergovernmental	15,312,621	11,002,716	12,578,460	15,263,618
Contributions and Donations	4,263	27,455	0	0
Special Assessments	14,696	23,199	23,855	25,418
Interest	395,555	333,355	232,284	193,855
Other	280,734	1,126,482	326,680	583,093
<i>Total Revenues</i>	<u>55,388,800</u>	<u>49,940,463</u>	<u>46,845,600</u>	<u>48,296,862</u>
<b>Expenditures</b>				
Current:				
General Government	18,821,731	13,888,293	13,731,491	16,120,475
Security of Persons and Property	24,643,585	21,574,972	19,393,860	20,843,700
Public Health and Welfare	57	1,878	0	2,850
Transportation	2,782,872	2,684,333	2,785,732	2,668,509
Community Environment	1,893,908	2,026,344	2,380,426	1,481,028
Leisure Time Activities	685,105	455,504	154,075	188,096
Capital Outlay	5,070,545	4,830,024	3,391,288	3,105,163
Debt Service:				
Principal Retirement	441,721	483,253	484,901	481,404
Refunded Bonds Redeemed	0	0	2,275,000	0
Interest and Fiscal Charges	169,733	181,178	234,862	255,791
Issuance Costs	0	0	102,278	0
<i>Total Expenditures</i>	<u>54,509,257</u>	<u>46,125,779</u>	<u>44,933,913</u>	<u>45,147,016</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>879,543</u>	<u>3,814,684</u>	<u>1,911,687</u>	<u>3,149,846</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	33,222	82,557
General Obligation Bonds Issued	0	0	2,355,000	0
Premium on General Obligation Bonds Issued	0	0	55,118	0
Inception of Capital Lease	0	0	0	363,494
Transfers In	13,708,242	12,873,590	11,767,859	12,243,698
Transfers Out	(13,929,351)	(12,858,290)	(12,003,385)	(12,497,498)
<i>Total Other Financing Sources (Uses)</i>	<u>(221,109)</u>	<u>15,300</u>	<u>2,207,814</u>	<u>192,251</u>
<i>Net Change in Fund Balances</i>	<u>\$658,434</u>	<u>\$3,829,984</u>	<u>\$4,119,501</u>	<u>\$3,342,097</u>
Debt Service as a Percentage of Noncapital Expenditures	1.5%	1.7%	7.4%	2.0%

2011	2010	2009	2008	2007	2006
\$1,507,537	\$2,445,489	\$2,386,719	\$2,542,983	\$2,545,865	\$2,707,079
22,639,125	21,595,452	21,515,827	24,241,438	24,369,037	23,449,356
1,884,773	2,014,192	1,699,492	2,501,935	1,747,742	1,456,616
1,059,463	597,049	754,461	1,009,895	898,192	809,274
2,508,701	2,830,775	2,317,850	1,819,253	1,724,413	1,682,073
14,199,861	18,788,739	12,094,597	17,757,450	14,866,082	12,612,732
0	0	0	0	0	0
31,769	49,359	56,273	41,680	26,093	24,533
247,033	326,473	413,969	932,920	1,259,757	1,441,036
165,725	843,375	552,476	132,868	227,968	1,585,563
44,243,987	49,490,903	41,791,664	50,980,422	47,665,149	45,768,262
9,157,244	8,615,629	9,262,486	10,838,867	10,254,320	9,970,709
20,852,533	25,333,268	24,600,304	24,477,914	24,230,031	23,679,137
7,052	76,351	109,486	129,965	154,251	140,291
2,197,989	2,300,961	2,528,206	3,895,775	4,454,990	3,580,149
1,895,861	2,778,561	2,573,024	1,654,607	1,787,617	1,953,994
283,280	419,944	460,698	766,628	1,231,940	1,061,524
5,312,992	8,185,288	3,965,385	12,556,339	8,054,070	3,957,967
425,000	415,000	320,000	310,000	305,000	300,430
0	0	0	0	0	0
268,236	307,533	292,983	327,285	242,972	255,687
0	0	0	0	0	0
40,400,187	48,432,535	44,112,572	54,957,380	50,715,191	44,899,888
3,843,800	1,058,368	(2,320,908)	(3,976,958)	(3,050,042)	868,374
225,027	84,756	167,581	155,939	110,990	42,471
0	0	2,620,000	0	0	0
0	0	64,448	0	0	0
0	0	100,000	0	0	0
596,240	1,584,644	1,660,461	766,165	1,833,962	849,352
(596,240)	(2,347,934)	(1,660,461)	(686,305)	(1,833,962)	(849,352)
225,027	(678,534)	2,952,029	235,799	110,990	42,471
\$4,068,827	\$379,834	\$631,121	(\$3,741,159)	(\$2,939,052)	\$910,845
2.0%	2.0%	1.6%	1.6%	1.4%	1.4%

**City of Mansfield, Ohio**  
*Assessed Valuation and Estimated Actual Values of Taxable Property*  
*Last Ten Years*

Collection Year	Real Property		Tangible Personal Property	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2015	\$529,849,870	\$1,513,856,771	\$19,473,330	\$55,638,086
2014	545,780,020	1,559,371,486	17,701,700	50,576,286
2013	555,161,930	1,586,176,943	16,081,610	45,947,457
2012	569,038,870	1,625,825,343	14,972,140	42,777,543
2011	601,577,670	1,718,793,343	14,328,390	40,938,257
2010	612,474,640	1,749,927,543	13,795,680	39,416,229
2009	611,164,890	1,746,185,400	13,509,070	38,597,343
2008	613,362,160	1,752,463,229	13,435,490	38,387,114
2007	612,365,730	1,749,616,371	19,584,030	55,954,371
2006	615,981,970	1,759,948,485	22,294,140	63,697,542

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

Source: Richland County Auditor

<u>Tangible Personal Property</u>					
<u>General Business</u>		<u>Totals</u>			
<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Ratio</u>	<u>Tax Rate</u>
\$0	\$0	\$549,323,200	\$1,569,494,857	35.00%	\$3.60
0	0	563,481,720	1,609,947,772	35.00	3.60
0	0	571,243,540	1,632,124,400	35.00	3.60
0	0	584,011,010	1,668,602,886	35.00	3.60
0	0	615,906,060	1,759,731,600	35.00	3.60
0	0	626,270,320	1,789,343,772	35.00	3.60
43,950,179	703,202,864	668,624,139	2,487,985,607	26.87	3.60
58,600,238	468,801,904	685,397,888	2,259,652,247	30.33	3.60
110,363,727	588,363,727	742,313,487	2,393,934,469	31.01	3.60
145,405,712	605,857,133	783,681,822	2,429,503,160	32.26	3.60

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

	2015	2014	2013	2012
<b>Unvoted Millage</b>				
Operating	\$3.0000	\$3.0000	\$3.0000	\$3.0000
Fire and EMS	0.6000	0.6000	0.6000	0.6000
<b>Total Unvoted Millage</b>	<b>\$3.6000</b>	<b>\$3.6000</b>	<b>\$3.6000</b>	<b>\$3.6000</b>
<b>Overlapping Rates by Taxing District</b>				
Richland County				
Residential/Agricultural Real	\$9.6800	\$9.6386	\$9.4239	\$8.9852
Commercial/Industrial and Public Utility Real	12.7005	12.6630	12.6066	12.1184
General Business and Public Utility Personal	12.8000	12.8000	12.8000	12.4000
Mansfield City School District				
Residential/Agricultural Real	48.8580	48.0516	46.7662	35.9179
Commercial/Industrial and Public Utility Real	60.2568	59.3991	58.9228	47.7719
General Business and Public Utility Personal	71.2500	70.8500	70.4500	59.9500

Source: Ohio Department of Taxation

Notes: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The City's basic property tax rate may be increased only by a majority vote of the City's residents.

Voted real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

Overlapping rates are those of local and county governments that apply to property owners within the City.

2011	2010	2009	2008	2007	2006
\$3.0000	\$3.0000	\$3.0000	\$3.0000	\$3.0000	\$3.0000
0.6000	0.6000	0.6000	0.6000	0.6000	0.6000
<u>\$3.6000</u>	<u>\$3.6000</u>	<u>\$3.6000</u>	<u>\$3.6000</u>	<u>\$3.6000</u>	<u>\$3.6000</u>

\$8.9297	\$7.3447	\$7.6513	\$7.6160	\$6.6419	\$6.6356
11.9773	10.1881	10.6872	10.5500	9.4010	9.3646
12.4000	10.7000	11.4000	11.4000	10.4000	10.4000

46.7849	43.5925	42.0697	41.7580	42.2466	33.4718
58.4924	56.7670	54.8507	54.3577	54.1280	44.9630
71.3500	69.9500	68.6500	68.6500	69.2500	60.5500

**City of Mansfield, Ohio**  
*Property Tax Levies and Collections*  
*Last Ten Years*

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections To Tax Levy	Delinquent Tax Collections	Total Tax Collections (1)	Percent of Levy Collected
2015	\$2,291,733	\$1,807,573	78.87 %	\$128,303	\$1,935,876	84.47 %
2014	2,327,052	1,816,255	78.05	118,242	1,934,497	83.13
2013	2,497,834	1,987,453	79.57	164,660	2,152,113	86.16
2012	2,427,781	1,907,952	78.59	111,979	2,019,931	83.20
2011	2,557,902	2,068,897	80.88	117,742	2,186,639	85.49
2010	2,608,552	1,955,101	74.95	130,546	2,085,647	79.95
2009	2,181,153	1,856,901	85.13	113,533	1,970,434	90.34
2008	2,186,409	2,172,251	99.35	140,190	2,312,441	105.76
2007	2,203,918	1,960,848	88.97	126,437	2,087,285	94.71
2006	2,208,475	2,060,648	93.31	140,326	2,200,974	99.66

Source: Richland County Auditor

Note: The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

(1) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

**City of Mansfield, Ohio**  
*Principal Real Property Taxpayers*  
2015 and 2006

Taxpayer	2015	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Kurt Stimens	\$6,309,790	1.19%
Newman Technology	3,941,560	0.75
Wal Mart Real Estate	2,275,000	0.43
SSI Mansfield LLC	2,250,600	0.42
Jay Industries, Inc.	2,250,600	0.42
Armco	1,756,500	0.33
Richland Real Estate LLC	1,681,770	0.32
Johnny Appleseed Center	1,524,880	0.29
Canam PO LP	1,449,160	0.27
Willard Rental Properties	586,390	0.11
Totals	<u>\$24,026,250</u>	<u>4.53%</u>
Total Real Property Assessed Valuation	<u>\$529,849,870</u>	

Taxpayer	2006	
	Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Newman Technology	\$4,406,810	0.72%
SSI Mansfield LLC	2,818,420	0.46
Willard Rental Properties	2,321,800	0.38
AK Steel Corporation	2,310,070	0.37
Crane Plumbing	1,919,420	0.31
Jay Industries, Inc.	1,839,740	0.30
Shiloh Corporation	1,710,100	0.28
City of Mansfield	1,646,460	0.27
Therm-O-Disc	1,619,280	0.26
Stimens Apartments	1,500,420	0.24
Totals	<u>\$22,092,520</u>	<u>3.59%</u>
Total Real Property Assessed Valuation	<u>\$615,981,970</u>	

Source: Richland County Auditor

**City of Mansfield, Ohio**  
*Income Tax Revenue Base and Collections*  
*Last Ten Years*

<u>Tax Year</u>	<u>Tax Rate (1)</u>	<u>Total Tax Collected (2)</u>	<u>Taxes from Withholding</u>	<u>Percentage of Taxes from Withholding</u>	<u>Taxes from Net Profits</u>	<u>Percentage of Taxes from Net Profits</u>	<u>Taxes from Individuals</u>	<u>Percentage of Taxes from Individuals</u>
2015	2.00%	\$29,150,718	\$22,680,536	77.80%	\$3,774,999	12.95%	\$2,695,183	9.25%
2014	2.00	27,797,169	21,690,523	78.03	3,856,162	13.87	2,250,484	8.10
2013	1.75	24,305,208	18,903,396	77.78	3,228,400	13.28	2,173,412	8.94
2012	1.75	23,524,296	18,978,927	80.68	3,093,223	13.15	1,452,146	6.17
2011	1.75	23,740,740	18,569,475	78.22	3,684,580	15.52	1,486,685	6.26
2010	1.75	23,162,331	18,375,043	79.33	3,296,900	14.23	1,490,388	6.44
2009	1.75	22,962,928	18,533,033	80.71	2,914,595	12.69	1,515,300	6.60
2008	1.75	25,100,403	19,618,191	78.16	3,886,377	15.48	1,595,835	6.36
2007	1.75	25,952,247	20,333,797	78.35	4,030,366	15.53	1,588,084	6.12
2006	1.75	24,586,419	19,853,408	80.75	3,214,402	13.07	1,518,609	6.18

(1) The City's basic income tax rate may only be increased by a majority vote of the City's residents. In November 2013, the voters approved an increase to 2.0% effective January 1, 2014.

(2) All collections are on a cash basis and include tax, penalty, interest, and court costs.

**City of Mansfield, Ohio**  
*Top Ten Income Tax Withholding Accounts*  
*Last Nine Years (1)*

Tax Year	Company Rank	Amount Paid	Percent of Total Withholding Collections	Tax Year	Company Rank	Amount Paid	Percent of Total Withholding Collections
2015	1	\$1,606,671	7.08%	2014	1	\$1,638,498	7.55%
2015	2	1,230,921	5.43	2014	2	1,115,949	5.14
2015	3	847,435	3.74	2014	3	836,477	3.86
2015	4	696,624	3.07	2014	4	643,978	2.97
2015	5	677,842	2.99	2014	5	628,835	2.90
2015	6	600,629	2.65	2014	6	628,248	2.90
2015	7	524,314	2.31	2014	7	572,388	2.64
2015	8	500,182	2.20	2014	8	539,245	2.49
2015	9	459,856	2.03	2014	9	450,991	2.08
2015	10	427,171	1.88	2014	10	402,581	1.85
	Total	<u>\$7,571,645</u>	<u>33.38%</u>		Total	<u>\$7,457,190</u>	<u>34.38%</u>
2013	1	\$1,390,331	7.35%	2012	1	\$1,443,900	7.61%
2013	2	1,043,590	5.52	2012	2	1,051,007	5.54
2013	3	728,518	3.85	2012	3	710,210	3.74
2013	4	571,657	3.02	2012	4	582,540	3.07
2013	5	530,944	2.81	2012	5	532,466	2.81
2013	6	523,473	2.77	2012	6	516,574	2.72
2013	7	518,521	2.74	2012	7	497,641	2.62
2013	8	460,468	2.44	2012	8	474,770	2.50
2013	9	389,641	2.06	2012	9	388,506	2.05
2013	10	349,620	1.86	2012	10	362,708	1.91
	Total	<u>\$6,506,763</u>	<u>34.42%</u>		Total	<u>\$6,560,322</u>	<u>34.57%</u>
2011	1	\$1,448,975	7.80%	2010	1	\$1,434,242	7.81%
2011	2	1,035,504	5.58	2010	2	1,032,882	5.62
2011	3	701,425	3.78	2010	3	725,392	3.95
2011	4	539,267	2.90	2010	4	543,692	2.96
2011	5	512,125	2.76	2010	5	517,690	2.82
2011	6	473,930	2.55	2010	6	476,933	2.60
2011	7	413,655	2.23	2010	7	460,848	2.51
2011	8	402,901	2.17	2010	8	444,903	2.42
2011	9	381,222	2.05	2010	9	428,300	2.33
2011	10	366,206	1.97	2010	10	321,869	1.74
	Total	<u>\$6,275,210</u>	<u>33.79%</u>		Total	<u>\$6,386,751</u>	<u>34.76%</u>
2009	1	\$1,460,849	7.88%	2008	1	\$1,502,047	7.66%
2009	2	1,065,900	5.75	2008	2	1,131,253	5.77
2009	3	736,239	3.97	2008	3	755,505	3.85
2009	4	568,663	3.07	2008	4	696,592	3.55
2009	5	496,749	2.68	2008	5	544,279	2.77
2009	6	493,879	2.66	2008	6	499,176	2.54
2009	7	423,830	2.29	2008	7	483,435	2.46
2009	8	394,803	2.13	2008	8	458,232	2.34
2009	9	358,432	1.93	2008	9	455,986	2.32
2009	10	282,799	1.54	2008	10	419,777	2.15
		<u>\$6,282,143</u>	<u>33.90%</u>			<u>\$6,946,282</u>	<u>35.41%</u>
2007	1	\$1,496,224	7.36%				
2007	2	1,063,689	5.23				
2007	3	734,413	3.61				
2007	4	726,067	3.57				
2007	5	596,997	2.94				
2007	6	532,024	2.62				
2007	7	487,347	2.40				
2007	8	477,848	2.35				
2007	9	472,978	2.33				
2007	10	453,490	2.22				
		<u>\$7,041,077</u>	<u>34.63%</u>				

Source: City of Mansfield Income Tax Division - amounts reflect calendar year collections. Company names are not provided due to confidentiality regulations.

(1) 2007 is the earliest information available.

**City of Mansfield, Ohio**  
*Ratio of Outstanding Debt to  
Total Personal Income and Debt Per Capita  
Last Ten Years*

Year	Governmental Activities			Business-type Activities	
	General Obligation Bonds	Loans	Capital Leases	General Obligation Bonds	Loans
2015	\$3,813,582	\$0	\$113,794	\$855,000	\$1,682,873
2014	4,134,094	20,000	186,959	895,000	1,779,525
2013	4,449,606	90,000	258,038	935,000	1,798,906
2012	4,635,000	160,000	327,090	1,200,000	1,818,287
2011	5,010,000	230,000	0	1,650,000	1,837,668
2010	5,365,000	300,000	0	2,105,000	1,477,574
2009	5,710,000	370,000	100,000	2,550,000	255,358
2008	3,340,000	440,000	20,473	1,865,000	2,259,739
2007	3,580,000	510,000	39,982	2,165,000	2,154,120
2006	3,815,000	580,000	58,582	2,490,000	2,163,501

(1) Personal income and population information is located on S26.

Source: City financial records

Total		
Total Debt	Percentage of Personal Income	Per Capita
\$6,465,249	0.78%	\$135
7,015,578	0.85	147
7,531,550	0.91	157
8,140,377	0.98	170
8,727,668	1.05	183
9,247,574	1.11	193
8,985,358	0.98	174
7,925,212	0.87	154
8,449,102	0.92	164
9,107,083	1.00	176

**City of Mansfield, Ohio**  
*Ratio of General Obligation Bonded Debt to Estimated Actual  
Value of Taxable Property and Bonded Debt Per Capita  
Last Ten Years*

<u>Year</u>	<u>Population (1)</u>	<u>Estimated Actual Value of Taxable Property (2)</u>	<u>General Bonded Debt Outstanding (3) (4)</u>	<u>Ratio of Bonded Debt to Estimated Actual Value</u>	<u>Bonded Debt Per Capita</u>
2015	47,821	\$1,569,494,857	\$4,668,582	0.30 %	\$98
2014	47,821	1,609,947,772	5,029,094	0.31	105
2013	47,821	1,632,124,400	5,384,606	0.33	113
2012	47,821	1,668,602,886	5,835,000	0.35	122
2011	47,821	1,759,731,600	6,660,000	0.38	139
2010	47,821	1,789,343,772	7,470,000	0.42	156
2009	51,600	2,487,985,607	8,260,000	0.33	160
2008	51,600	2,259,652,247	5,205,000	0.23	101
2007	51,600	2,393,934,469	5,745,000	0.24	111
2006	51,600	2,429,503,160	6,305,000	0.26	122

(1) Source: U.S. Census Bureau

(2) Source: Richland County Auditor

(3) Includes general obligation bonds supported by enterprise activities because they are backed by the full faith and credit of the City.

(4) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

**City of Mansfield, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2015*

Jurisdiction	Governmental Activities Debt Outstanding (1)	Percentage Applicable to City (2)	Amount Applicable to City
<b>Direct - City of Mansfield</b>			
General Obligation Bonds	\$3,813,582	100 %	\$3,813,582
Capital Lease	<u>113,794</u>	100	<u>113,794</u>
<i>Total Direct Debt</i>	<u>3,927,376</u>		<u>3,927,376</u>
<b>Overlapping</b>			
Richland County	30,406,119	31.58	9,602,252
Mansfield City School District	15,587,869	65.18	10,160,173
Crestview Local School District	1,580,000	0.45	7,110
Madison Local School District	26,414,097	18.62	4,918,305
Ontario Local School District	13,547,400	0.02	2,709
Pioneer Career and Technology Center	<u>11,901,232</u>	16.20	<u>1,928,000</u>
<i>Total Overlapping Debt</i>	<u>99,436,717</u>		<u>26,618,549</u>
<b>Total</b>	<u><u>\$103,364,093</u></u>		<u><u>\$30,545,925</u></u>

Source: Richland County Auditor

(1) Debt outstanding for the school districts is as of June 30, 2015.

(2) Percentages were determined by dividing each overlapping subdivision's assessed valuation within the City by its total assessed valuation.

**City of Mansfield, Ohio**  
*Legal Debt Margin*  
*Last Ten Years*

	2015	2014	2013	2012
Total Assessed Property Value	<u>\$549,323,200</u>	<u>\$563,481,720</u>	<u>\$571,243,540</u>	<u>\$584,011,010</u>
Overall Legal Debt Limit (10 ½ Percent of Assessed Valuation)	<u>\$57,678,936</u>	<u>\$59,165,581</u>	<u>\$59,980,572</u>	<u>\$61,321,156</u>
Debt Outstanding:				
Various Purpose General Obligation Bonds	4,630,000	4,985,000	5,335,000	5,835,000
Less: Exempt Debt				
Unvoted General Obligation Bonds to be paid from Water and Sewer system revenues	(855,000)	(895,000)	(935,000)	(1,200,000)
Amount Available in Debt Service	<u>(74,430)</u>	<u>(102,417)</u>	<u>(108,272)</u>	<u>(146,838)</u>
Total Net Debt Applicable to Debt Limit	<u>3,700,570</u>	<u>3,987,583</u>	<u>4,291,728</u>	<u>4,488,162</u>
Legal Debt Margin Within 10 ½ Percent Limitations	<u>\$53,978,366</u>	<u>\$55,177,998</u>	<u>\$55,688,844</u>	<u>\$56,832,994</u>
Legal Debt Margin as a Percentage of the Debt Limit	93.58%	93.26%	92.84%	92.68%
Unvoted Debt Limitation (5 ½ Percent of Assessed Valuation)	<u>\$30,212,776</u>	<u>\$30,991,495</u>	<u>\$31,418,395</u>	<u>\$32,120,606</u>
Total Unvoted Debt Outstanding at Year End	4,630,000	4,985,000	5,335,000	5,835,000
Less:				
Unvoted General Obligation Bonds to be paid from Water and Sewer system revenues	(855,000)	(895,000)	(935,000)	(1,200,000)
Amount Available in Debt Service	<u>(74,430)</u>	<u>(102,417)</u>	<u>(108,272)</u>	<u>(146,838)</u>
Net Debt Within 5 ½ Percent Limitations	<u>3,700,570</u>	<u>3,987,583</u>	<u>4,291,728</u>	<u>4,488,162</u>
Unvoted Legal Debt Margin Within 5 ½ Percent Limitations	<u>\$26,512,206</u>	<u>\$27,003,912</u>	<u>\$27,126,667</u>	<u>\$27,632,444</u>
Legal Debt Margin as a Percentage of the Debt Limit	87.75%	87.13%	86.34%	86.03%

Source: City Financial Records

2011	2010	2009	2008	2007	2006
<u>\$615,906,060</u>	<u>\$626,270,320</u>	<u>\$668,624,139</u>	<u>\$685,397,888</u>	<u>\$742,313,487</u>	<u>\$783,681,822</u>
\$64,670,136	\$65,758,384	\$70,205,535	\$71,966,778	\$77,942,916	\$82,286,591
6,660,000	7,470,000	8,260,000	5,205,000	5,745,000	6,305,000
(1,650,000) (99,762)	(2,105,000) (201,045)	(2,550,000) (86,281)	(1,865,000) (71,917)	(2,165,000) (61,604)	(2,490,000) (177,796)
4,910,238	5,163,955	5,623,719	3,268,083	3,518,396	3,637,204
<u>\$59,759,898</u>	<u>\$60,594,429</u>	<u>\$64,581,816</u>	<u>\$68,698,695</u>	<u>\$74,424,520</u>	<u>\$78,649,387</u>
92.41%	92.15%	91.99%	95.46%	95.49%	95.58%
<u>\$33,874,833</u>	<u>\$34,444,868</u>	<u>\$36,774,328</u>	<u>\$37,696,884</u>	<u>\$40,827,242</u>	<u>\$43,102,500</u>
6,660,000	7,470,000	8,260,000	5,205,000	5,745,000	6,305,000
(1,650,000) (99,762)	(2,105,000) (201,045)	(2,550,000) (86,281)	(1,865,000) (71,917)	(2,165,000) (61,604)	(2,490,000) (177,796)
4,910,238	5,163,955	5,623,719	3,268,083	3,518,396	3,637,204
<u>\$28,964,595</u>	<u>\$29,280,913</u>	<u>\$31,150,609</u>	<u>\$34,428,801</u>	<u>\$37,308,846</u>	<u>\$39,465,296</u>
85.50%	85.01%	84.71%	91.33%	91.38%	91.56%

**City of Mansfield, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

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<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (1)</u>	<u>Personal Income Per Capita (3)</u>	<u>Median Household Income (1)</u>	<u>Unemployment Rate (2)</u>
2015	47,821	\$830,220,381	\$17,361	\$32,076	5.6%
2014	47,821	830,220,381	17,361	32,076	6.4
2013	47,821	830,220,381	17,361	32,076	8.4
2012	47,821	830,220,381	17,361	32,076	8.4
2011	47,821	830,220,381	17,361	32,076	10.6
2010	47,821	830,220,381	17,361	32,076	11.9
2009	51,600	914,661,600	17,726	30,176	12.4
2008	51,600	914,661,600	17,726	30,176	7.5
2007	51,600	914,661,600	17,726	30,176	6.7
2006	51,600	914,661,600	17,726	30,176	6.1

(1) Source: U. S. Census - 2006-2009 from 2000 Federal Census;  
2010-2015 from 2010 Federal Census

(2) Source: Bureau of Labor Statistics

(3) Computation of total personal income divided by population

**City of Mansfield, Ohio**

*Principal Employers*

2015 and 2006

<b>2015</b>		
Employer	Employees	Percentage of Total City Employment
Ohio Health MedCentral Health Systems	2,400	4.74%
Richland County Government	1,100	2.17
Jay Industries, Inc.	1,080	2.13
Newman Technology	925	1.83
StarTek, Inc.	850	1.68
CenturyLink, Inc.	750	1.48
Mansfield City School District	700	1.38
Mansfield Correctional Institution	680	1.34
Therm-O-Disc, Inc.	600	1.18
Gorman Rupp Company	525	1.04
<b>Total</b>	<b>9,610</b>	<b>18.97%</b>
<b>Total Employment within the City</b>	<b>50,661</b>	

<b>2006</b>		
Employer	Employees	Percentage of Total City Employment
MedCentral Health Systems	2,400	4.07%
Richland County Government	1,474	2.50
Newman Technology	1,100	1.87
Jay Industries, Inc.	943	1.60
Gorman Rupp Company	809	1.37
Embarq	800	1.36
Therm-O-Disc, Inc.	721	1.22
Mansfield City School District	700	1.19
Mansfield Correctional Institution	621	1.06
City of Mansfield	575	0.98
<b>Total</b>	<b>10,143</b>	<b>17.22%</b>
<b>Total Employment within the City</b>	<b>58,914</b>	

Source: City of Mansfield, Ohio, Department of Economic Development

**City of Mansfield, Ohio**  
*Full-Time Equivalent City Government Employees by Function/Program*  
*Last Ten Years*

Function/Program	2015	2014	2013	2012	2011
General Government					
Council	11.00	10.00	11.00	11.00	11.00
Administration	3.00	3.00	3.00	3.00	3.00
Finance	16.00	15.00	15.00	15.00	18.00
Law	9.00	9.00	9.00	10.00	11.00
Courts	43.00	42.00	45.00	45.00	50.00
General Government	5.00	6.00	5.00	6.00	6.00
Economic and Community					
Development	5.00	5.00	6.00	7.00	6.00
Engineering	5.00	6.00	5.00	6.00	6.00
Maintenance	3.00	3.00	3.00	3.00	3.00
Codes and Permits	6.00	6.00	6.00	6.00	4.00
Litter Control	0.00	0.00	0.00	0.00	0.00
Regional Community					
Advancement	4.00	19.00	24.00	26.00	26.00
Parks and Recreation	4.00	4.00	0.00	1.00	1.00
Street and Highway	12.00	11.00	6.00	6.00	6.00
Police	115.00	109.00	104.00	102.00	111.00
Fire	95.00	94.00	92.00	80.00	85.00
Water	53.00	52.00	50.00	51.00	58.00
Sewer	33.00	37.00	37.00	38.00	36.00
Airport	4.00	4.00	5.00	4.00	4.00
Repair Garage	6.00	6.00	6.00	6.00	5.00
Information Technology	3.00	4.00	3.00	3.00	3.00
Totals:	<u>435.00</u>	<u>445.00</u>	<u>435.00</u>	<u>429.00</u>	<u>453.00</u>

Source: City Payroll Records

Method: Using 1.0 for each employee at year-end.

2010	2009	2008	2007	2006
12.00	12.00	12.00	12.00	11.00
3.00	4.00	4.00	5.00	4.00
18.00	17.00	27.00	28.00	26.00
12.00	12.00	14.00	13.00	13.00
50.00	52.00	54.00	54.00	53.00
7.00	7.00	7.00	8.00	8.00
7.00	6.00	6.00	6.00	6.00
6.00	8.00	10.00	11.00	11.00
4.00	3.00	4.00	4.00	5.00
6.00	7.00	10.00	9.00	11.00
1.00	1.00	2.00	2.00	1.00
31.00	27.00	26.00	16.00	23.00
6.00	6.00	11.00	12.00	9.00
10.00	14.00	34.00	35.00	35.00
121.00	127.00	144.00	150.00	148.00
96.00	100.00	102.00	98.00	100.00
57.00	61.00	68.00	67.00	62.00
38.00	41.00	41.00	40.00	41.00
4.00	4.00	6.00	5.00	5.00
5.00	5.00	9.00	9.00	9.00
4.00	4.00	4.00	4.00	4.00
498.00	518.00	595.00	588.00	585.00

**City of Mansfield, Ohio**  
*Operating Indicators by Function/Program*  
*Last Ten Years*

Function/Program	2015	2014	2013	2012
<b>General Government:</b>				
Building permits issued	155	278	272	287
Code enforcements	1,595	1,805	3,933	2,566
<b>Police:</b>				
Calls for service	36,282	37,098	36,134	37,241
Traffic violations	3,825	4,012	3,539	5,398
Parking violations	4,334	4,587	3,886	4,071
Physical arrests	4,773	4,611	4,885	5,198
<b>Fire:</b>				
Emergency responses	8,032	7,855	7,494	7,393
Fire responses	1,886	1,770	1,647	1,664
<b>Street/Highway:</b>				
Street resurfacing mileage	16	22	15	12
Number of streets resurfaced	68	102	77	60
Tons of salt used	9,004	11,796	15,455	8,167
Leaf removal (cubic yards)	5,286	5,339	5,148	6,024
<b>Water:</b>				
Number of customers	18,463	18,511	18,494	18,696
Average daily consumption (thousands of gallons)	10,290	9,900	9,370	9,390
<b>Wastewater:</b>				
Average daily sewage treatment (thousands of gallons)	10,300	10,550	11,090	10,010

Source: City Records

2011	2010	2009	2008	2007	2006
190	185	164	174	207	231
2,155	2,426	3,070	4,633	5,519	4,195
35,613	37,352	37,548	42,062	42,072	44,417
5,106	6,348	5,616	6,221	6,741	5,958
4,363	4,957	6,928	7,684	5,896	9,530
4,975	5,090	4,364	4,987	4,924	4,840
6,997	6,608	6,234	6,441	6,109	6,079
1,556	1,547	1,450	1,653	1,470	1,304
11	8	15	20	19	18
64	51	104	81	96	95
4,285	8,045	7,742	14,355	6,240	6,498
4,215	1,789	9,170	9,288	11,642	11,438
18,652	18,628	19,800	20,448	20,394	20,335
9,190	8,930	7,860	8,920	8,480	9,000
10,910	9,910	9,809	10,348	9,870	10,360

**City of Mansfield, Ohio**  
*Capital Assets Statistics by Function/Program*  
*Last Ten Years*

Function/Program	2015	2014	2013	2012
<b>Police</b>				
Number of stations	1	1	1	1
Number of offices	2	2	2	2
Number of police vehicles	64	59	52	58
<b>Fire</b>				
Number of stations	5	5	5	5
Number of fire trucks	9	9	9	9
Number of rescue squads	6	6	6	6
<b>Streets and Highways</b>				
Mileage	295	295	295	295
<b>Parks and Recreation</b>				
Number of Parks	29	30	31	31
Acreage	291	292	294	294
Playgrounds	18	18	18	18
Swimming pools	2	3	4	4
<b>Water</b>				
Miles of water mains	250	250	250	250
Storage capacity (thousands of gallons)	14,500	14,500	14,500	14,500
<b>Sewer</b>				
Miles of sanitary sewer	200	200	200	200
Treatment capacity (thousands of gallons)	12,500	12,500	12,500	12,500

Sources: Various City departments

2011	2010	2009	2008	2007	2006
1	1	1	1	1	1
2	2	2	2	2	2
73	69	68	62	65	62
6	6	6	5	5	5
9	9	9	9	8	6
6	8	8	8	6	6
295	295	295	295	295	295
31	31	31	31	33	33
294	294	294	294	300	300
18	18	18	18	19	19
4	4	4	4	4	4
250	250	250	250	250	250
14,500	14,500	14,500	14,500	14,500	14,500
200	200	200	200	200	200
12,500	12,500	12,500	12,500	12,500	12,500

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# Dave Yost • Auditor of State

**CITY OF MANSFIELD**

**RICHLAND COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 6, 2016**