

City of Mansfield, Ohio



Comprehensive Annual Financial Report
For The Year Ended December 31, 2019



88 East Broad Street
Columbus, Ohio 43215
IPARReport@ohioauditor.gov
(800) 282-0370

Members of Council and Mayor
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 Julian & Grube, Inc., for the audit period January 1, 2019 through December 31, 2019. 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.

Keith Faber
Auditor of State
Columbus, Ohio

September 2, 2020

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City of Mansfield, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2019

Issued by:

City of Mansfield
Department of Finance

Linn Steward, CPA
Director of Finance

INTRODUCTORY SECTION

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City of Mansfield

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

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

August 24, 2020

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, 2019. 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.

Julian & Grube, Incorporated has issued an unmodified (“clean”) opinion on the City of Mansfield’s financial statements for the year ended December 31, 2019. 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 179th Airlift Wing of the Ohio Air National Guard, and the 200th 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’s College of Nursing and Health Sciences is also located in Mansfield.

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.

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, fire capital equipment, other capital equipment, permanent improvements and downtown improvements. The City plans to use available cash to purchase equipment, including two police cruisers and a new boiler for the municipal building. With the unanticipated safety services fund revenue, the City plans to fund operations. 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, and partially refunded in 2016, 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 the issuance of debt is necessary to make needed improvements at the Water Treatment Plant. Additional borrowings may be necessary to fund the proposed Touby Run Flood Mitigation Project and/or future Ohio Environmental Protection Agency (EPA) mandates. Various purpose bonds were issued in 2009, and partially refunded in 2016, for the purpose of improving the City's wastewater treatment plant. Pursuant to Ohio EPA requirements, Sewer Bonds were issued in 2016 for the purpose of renovating, improving and increasing the capacity of the City's waste water treatment plant. Water meter bonds were issued in 2019 for the purpose of acquiring and installing replacement water meters for the City's water system.

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. 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.

In 2017, an ordinance was passed to establish a 27th pay reserve fund for the purpose of accumulating resources for an additional pay date occurring in the fiscal year 2020 and every 11 calendar years thereafter.

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 continues to make improvements to the Mansfield Lahm Airport. The City has been approved to receive Federal and State funds, totaling approximately \$4.9 million, to relocate Taxiway E and reconstruct Taxiway D. These improvements are projected to cost approximately \$5.2 million.

The City has been approved to receive State funds, totaling \$72.9 million, for the US State Route 30 project. This major rehabilitation project includes the reconstruction of 3.8 miles of US State Route 30 – including new pavement, widened shoulders, improvement to all ramps and interchanges, a new interchange, and replacement of four bridges.

Pursuant to EPA mandates, the City continues to renovate, improve and increase the capacity of the City’s wastewater treatment plant and sanitary sewer system, including rehabilitation of the Park Avenue Lift Station. This \$10 million project is being funded with the issuance of 2016 general obligation sewer bonds.

The City authorized the issuance of general obligation bonds from direct placement in the amount of \$13.3 million for the purpose of acquiring and installing water meters for the water system. The new meters are expected to more accurately reflect water usage throughout the City.

The City is transferring general fund resources to a newly created capital projects fund solely for downtown improvements. Funds were initially used to help downtown businesses by converting Mulberry Street from one-way traffic to two-way traffic, and constructing a mid-block crosswalk on Fourth Street near the municipal parking lot.

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 30 parks covering 306 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, 2018. 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-four years (years ended 1985-2018). 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.

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 2019 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, flowing style.

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, 2018

Christopher P. Morill

Executive Director/CEO

City of Mansfield, Ohio

***Principal Officials
December 31, 2019***

Elected Officials

Mayor.....	Timothy L. Theaker
Director of Finance	Linn D. Steward
Director of Law.....	John R. Spon
Municipal Court Judge.....	Frank Ardis
Municipal Court Judge.....	Jerry E. Ault
Clerk of Court	Daniel F. Smith
President of Council.....	Phillip E. Scott (1)
Council Members	
Ward 1.....	David Falquette (2)
Ward 2.....	Jeffrey W. Rock (3)
Ward 3.....	John VanHarlingen
Ward 4.....	Walden A. Jefferson (4)
Ward 5.....	Jason T. Lawrence
Ward 6.....	Jean E. Taddie
At Large	Don M. Bryant (5)
At Large	Clifford Mears, Jr. (6)

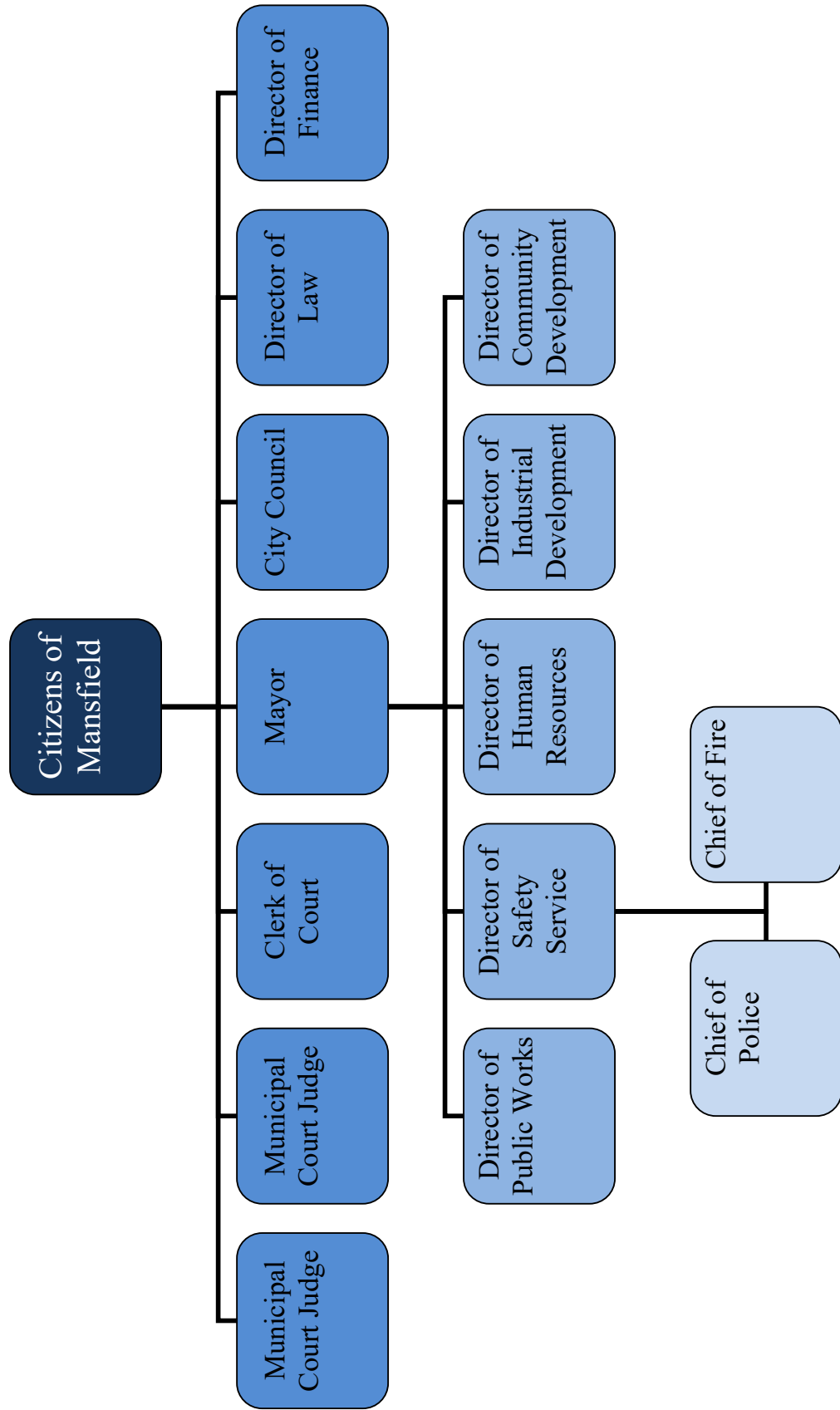
Appointed Officials

Director of Safety Service.....	Lori A. Cope
Director of Public Works	Dave L. Remy
Director of Human Resources.....	Kenneth A. Coontz
Director of Industrial Development	Timothy R. Bowersock
Director of Community Development	Tracy M. Bond (7)
Chief of Police	Keith T. Porch
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, 2019, or December 31, 2021. All members of Council serve a four year term. All appointed officials serve at the pleasure of the Mayor.

- (1) Clifford Mears, Jr. was elected President of Council beginning January 1, 2020.
- (2) Laura Burns was appointed Ward 1 Council Member beginning January 14, 2020.
- (3) Cheryl Meier was elected Ward 2 Council Member beginning January 1, 2020.
- (4) Alomar Davenport was elected Ward 4 Council Member beginning January 1, 2020.
- (5) Phil Scott was elected At Large Council Member beginning January 1, 2020.
- (6) David Falquette was appointed At Large Council Member beginning January 10, 2020.
- (7) Adrian Ackerman was appointed Director of Community Development on May 18, 2020.

City of Mansfield, Ohio Organizational Structure



FINANCIAL SECTION

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Independent Auditor's Report

City of Mansfield
Richland County
30 North Diamond Street
Mansfield, Ohio 44902

To the Members of Council and Mayor:

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, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City of Mansfield's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mansfield, Richland County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Community Development, Safety Services, and Grants funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matters

As discussed in Note 3 to the financial statements, during 2019, the City of Mansfield adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. As discussed in Note 20 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the City of Mansfield. We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2020, on our consideration of the City of Mansfield's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Mansfield's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Julian & Grube, Inc." The signature is written in black ink and is positioned above the printed name of the firm.

Julian & Grube, Inc.
August 24, 2020

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City of Mansfield, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

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, 2019. 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 2019 were as follows:

- During 2019, the City's net position increased by \$25.0 million. This increase is due to changes in assumptions and benefit terms in the net pension/OPEB liabilities, and also due to the issuance of debt.
- The City's net capital assets increased over \$13.3 million. Some of the capital assets purchased in 2019 include seven information technology servers, seven service trucks, two police cruisers, and a ladder truck. Four parcels of land was purchased for the proposed floodplain improvement project. Improvements were made to airport taxiways and US State Route 30. Additional improvements were made to Mulberry Street (two-way conversion) and Fourth Street (mid-block crosswalk). A new outdoor training facility was constructed for the Police Department. The City's water meter replacement project also began in 2019.
- The balance of outstanding debt increased from \$15.2 million in 2018 to \$28.3 million in 2019. This increase is attributable to a new bond issuance along with two new capital leases, offset by debt being paid down in 2019.
- The City maintained the budget stabilization reserve fund. By setting aside \$4,931,803, the City has available funds to cover 95 percent of the reserve's calculated target balance.
- The City maintained the 27th pay reserve fund. By setting aside \$711,280, the City has available funds for the additional pay expected in 2020.
- In 2019, on a cash basis, budgetary fund balances in the general fund decreased by \$448,656. Even though there was a decrease in budgetary fund balance, the decrease was less than the prior year due to the partial redemption of \$400,000 of the manuscript bond in 2018.

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 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
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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 2019?" 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 End of Year

Reporting the City'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, the major funds are the general, community development, safety services, grants, water, sewer, and airport funds.

Governmental 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.

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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. 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. Custodial 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 2019 compared to 2018.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets						
Current and Other Assets	\$40,542,960	\$40,097,621	\$30,221,164	\$21,103,458	\$70,764,124	\$61,201,079
Net Pension Asset	24,005	23,230	11,825	11,966	35,830	35,196
Capital Assets, Net	93,948,181	83,643,359	61,944,739	58,910,588	155,892,920	142,553,947
<i>Total Assets</i>	<u>134,515,146</u>	<u>123,764,210</u>	<u>92,177,728</u>	<u>80,026,012</u>	<u>226,692,874</u>	<u>203,790,222</u>
Deferred Outflows of Resources						
Deferred Charges on Refunding	221,023	243,124	90,824	99,906	311,847	343,030
Pension	17,111,496	7,189,647	2,775,585	1,761,922	19,666,977	8,547,296
OPEB	4,100,775	3,354,236	432,474	477,235	4,391,843	3,602,146
<i>Total Deferred Outflows of Resources</i>	<u>21,433,294</u>	<u>10,787,007</u>	<u>3,298,883</u>	<u>2,339,063</u>	<u>24,370,667</u>	<u>12,492,472</u>
Liabilities						
Current and Other Liabilities	4,260,095	3,647,450	1,060,200	1,973,222	5,320,295	5,620,672
Long-Term Liabilities:						
Due Within One Year	3,406,721	3,157,169	1,901,002	681,835	5,307,723	3,839,004
Due in More Than One Year:						
Net Pension Liability	60,402,654	41,037,378	8,735,980	5,057,856	69,138,634	46,095,234
Net OPEB Liability	12,812,442	35,295,849	3,966,144	3,335,856	16,778,586	38,631,705
Other Amounts	7,001,989	6,798,618	22,048,822	10,694,599	29,050,811	17,493,217
<i>Total Liabilities</i>	<u>87,883,901</u>	<u>89,936,464</u>	<u>37,712,148</u>	<u>21,743,368</u>	<u>125,596,049</u>	<u>111,679,832</u>
Deferred Inflows of Resources						
Property Taxes	1,676,400	1,676,400	0	0	1,676,400	1,676,400
Pension	1,080,800	4,684,422	162,349	1,193,521	1,023,045	5,473,670
OPEB	2,032,737	1,591,859	32,485	248,500	1,923,816	1,611,034
<i>Total Deferred Inflows of Resources</i>	<u>4,789,937</u>	<u>7,952,681</u>	<u>194,834</u>	<u>1,442,021</u>	<u>4,623,261</u>	<u>8,761,104</u>
Net Position						
Net Investment in Capital Assets	90,419,269	81,003,247	50,597,674	50,745,442	141,016,943	131,748,689
Restricted:						
Capital Projects	2,157,723	2,254,276	0	0	2,157,723	2,254,276
Debt Service	0	2,595	0	0	0	2,595
Other Purposes	10,604,057	10,339,489	12,235,316	2,837,104	22,839,373	13,176,593
Unrestricted (Deficit)	(39,906,447)	(56,937,535)	(5,263,361)	5,597,140	(45,169,808)	(51,340,395)
<i>Total Net Position</i>	<u>\$63,274,602</u>	<u>\$36,662,072</u>	<u>\$57,569,629</u>	<u>\$59,179,686</u>	<u>\$120,844,231</u>	<u>\$95,841,758</u>

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The net pension liability (NPL) is the largest single liability reported by the City at December 31, 2019. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this 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 these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

Over time, net position can serve as a useful indicator of a government’s financial position. The City’s net position increased mainly due to the change in the net pension/OPEB liabilities and the issuance of debt. The change in the net pension/OPEB liabilities was due to changes in assumptions and benefit terms.

Table 2 shows the changes in net position for the year ended December 31, 2019.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues						
<i>Program Revenues:</i>						
Charges for Services and						
Operating Assessments	\$9,283,571	\$9,351,986	\$21,991,332	\$18,637,269	\$31,274,903	\$27,989,255
Operating Grants and Contributions	15,297,083	7,003,155	0	408	15,297,083	7,003,563
Capital Grants and Contributions	7,249	361,675	0	0	7,249	361,675
<i>Total Program Revenues</i>	<i>\$24,587,903</i>	<i>\$16,716,816</i>	<i>\$21,991,332</i>	<i>\$18,637,677</i>	<i>\$46,579,235</i>	<i>\$35,354,493</i>

(continued)

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Table 2
Changes in Net Position (continued)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues						
<i>General Revenues:</i>						
Property Taxes	\$1,608,163	\$1,751,936	\$0	\$0	\$1,608,163	\$1,751,936
Income Taxes	31,193,125	30,670,279	0	0	31,193,125	30,670,279
Transient Occupancy Taxes	285,623	0	0	0	285,623	0
Grants and Entitlements	2,209,139	2,271,307	0	0	2,209,139	2,271,307
Gain on Sale of Capital Assets	0	314,719	226,298	0	226,298	314,719
Interest	1,116,242	681,205	179,651	78,929	1,295,893	760,134
Other	233,976	263,716	0	0	233,976	263,716
<i>Total General Revenues</i>	<u>36,646,268</u>	<u>35,953,162</u>	<u>405,949</u>	<u>78,929</u>	<u>37,052,217</u>	<u>36,032,091</u>
<i>Total Revenues</i>	<u>61,234,171</u>	<u>52,669,978</u>	<u>22,397,281</u>	<u>18,716,606</u>	<u>83,631,452</u>	<u>71,386,584</u>
<i>Program Expenses:</i>						
General Government	21,440,762	17,014,153	0	0	21,440,762	17,014,153
Security of Persons and Property	8,106,866	30,617,258	0	0	8,106,866	30,617,258
Transportation	691,740	2,604,723	0	0	691,740	2,604,723
Community Environment	3,183,202	2,097,727	0	0	3,183,202	2,097,727
Public Health Services	0	2,000	0	0	0	2,000
Leisure Time Activities	962,511	900,838	0	0	962,511	900,838
Interest and Fiscal Charges	164,524	167,208	0	0	164,524	167,208
Water	0	0	9,738,619	9,688,644	9,738,619	9,688,644
Sewer	0	0	13,029,328	11,228,666	13,029,328	11,228,666
Airport	0	0	1,311,427	1,143,530	1,311,427	1,143,530
<i>Total Program Expenses</i>	<u>34,549,605</u>	<u>53,403,907</u>	<u>24,079,374</u>	<u>22,060,840</u>	<u>58,628,979</u>	<u>75,464,747</u>
<i>Increase (Decrease) in Net Position</i>						
<i>Before Transfers</i>	26,684,566	(733,929)	(1,682,093)	(3,344,234)	25,002,473	(4,078,163)
Transfers	(72,036)	(721,520)	72,036	721,520	0	0
Change in Net Position	26,612,530	(1,455,449)	(1,610,057)	(2,622,714)	25,002,473	(4,078,163)
Net Position Beginning of Year	36,662,072	38,117,521	59,179,686	61,802,400	95,841,758	99,919,921
Net Position End of Year	<u>\$63,274,602</u>	<u>\$36,662,072</u>	<u>\$57,569,629</u>	<u>\$59,179,686</u>	<u>\$120,844,231</u>	<u>\$95,841,758</u>

The overall financial strength of the City has improved over 2018 to 2019 as a result of the increase in operating grants and contributions program revenues and the decrease in program expenses. The increase in operating grants was due to federal funding received for the airport taxiway improvement project and US State Route 30 improvement project. The most significant decrease in program expenses occurred in security of persons and property, resulting from the net OPEB liability.

For 2019, OPF recognized a change in benefit terms for their OPEB plan. Under this new model, OPF provides eligible retirees with a fixed stipend earmarked to pay for healthcare and Medicare Part B reimbursements. This new model replaced the self-insurance healthcare plan used in prior years. These changes contributed to OPEB expense decreasing from \$2,222,486 in 2018 to a negative OPEB expense of (\$23,399,799) for 2019.

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Governmental Activities

Governmental activities net position increased in 2019. This increase is a result of a decrease in program expenses due to the change in benefit terms for the OPF OPEB plan.

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 2019	Net Cost of Services 2019	Total Cost of Services 2018	Net Cost of Services 2018
General Government	\$21,440,762	(\$5,184,562)	\$17,014,153	(\$7,207,947)
Security of Persons and Property	8,106,866	(4,529,674)	30,617,258	(26,559,027)
Transportation	691,740	2,875,811	2,604,723	(206,629)
Community Environment	3,183,202	(2,011,858)	2,097,727	(1,699,888)
Public Health Services	0	0	2,000	(2,000)
Leisure Time Activities	962,511	(946,895)	900,838	(844,392)
Interest and Fiscal Charges	164,524	(164,524)	167,208	(167,208)
Total	\$34,549,605	(\$9,961,702)	\$53,403,907	(\$36,687,091)

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

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 16. These funds are accounted for by using the modified accrual basis of accounting.

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

The City's governmental funds reported a combined fund balance of about \$27.3 million, which is an increase from last year's total of \$26.9 million.

Because the general fund continues to have revenues outpacing expenditures, the fund saw an increase in fund balance during 2019.

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The community development fund saw a small decrease in fund balance as expenditures exceeded revenues due to the increase in expenditures from 2018 due to additions of loans receivable during 2019.

The safety services fund saw a slight decrease in fund balance primarily due to an increase in security of persons and property expenses.

The grants fund saw a decrease in fund balance due to expenditures outpacing revenues and transfers. Both intergovernmental revenues and expenditures for general government increased significantly over 2018. This is due to the large increase in the amount of capital improvement projects funded by 2019 grants.

Business-Type Funds

The City has three business-type activities, the water, sewer, and airport operations funds. In 2019, the net position for the water fund decreased as a result of operating expenses exceeding operating revenues; however, the net position decreased less than in 2018 due to the increase in operating revenues over the prior year. The increase in charges for services was due to the replacement of faulty commercial water meters with newer, more accurate meters. The net position for the sewer fund increased due to increases in charges for services revenue from the replacement of commercial water meters. The airport fund saw a decrease in net position due to expenses outpacing revenues.

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 revenue and appropriation account. During the course of 2019, the City amended the overall budget many different times as a result of these reviews and discussions with the various departments. In 2019, the general fund's final revenue estimate closely matched the original budget estimate. The general fund's actual revenues exceeded final budgeted revenues due to higher than estimated revenues of every type except transient occupancy taxes and other revenues. The final budgeted expenditures were slightly higher than original estimates. Actual expenditures came in lower than the final budgeted amounts because of lower actual expenditures in all departments due to conservative spending by the City.

Capital Assets and Debt Administration

Capital Assets

The most significant additions in capital assets are in the areas of machinery and equipment and infrastructure in both governmental and business-type activities, which was due to grant-funded airport and road projects, the on-going commitment of several improvement projects, and the purchase of miscellaneous equipment. Overall, capital assets increased as additions outpaced annual depreciation and deletions. For more information on capital assets, see Note 8 in the basic financial statements.

Debt

In 2019, the City continued to make annual principal payments on all debt issuances; however, due to the issuance of capital leases and general obligation bonds the balance of debt increased over the prior year. For more information on the City's debt, see Note 10 in the basic financial statements.

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Current Financial Related Activities

With the development and adoption of several financial policies, the City remains committed to providing financial sustainability beyond a single budget cycle. The City used these policies to effectively and efficiently balance the 2019 budget with the projected resources available. Management closely monitors revenues and expenditures throughout the year and makes adjustments if needed. The continued goal of the City is to provide high quality services while maintaining healthy fund balances.

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. On December 31, 2019, the reserve balance was \$4,931,803, which is 95 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 2019, the City set aside \$929,910 in the separation fund. In 2019, the City calculated a target balance of \$2,745,122 based on an employee's age, years of service and compensated absence liability. After paying \$875,541 in separation payouts during the year, a balance of \$1,869,581 remained available to fund future separation liabilities. The City's goal is to fund the target balance at the beginning of each budget year.

During 2019, the City had \$711,280 set aside in the new 27th pay reserve fund to ensure the City can fund, without interruption, the one additional pay, which occurs every 11 calendar years. The amount set aside in 2019 meets the calculated target balance needed to fund the 27 pays occurring in 2020.

The City continues to benefit from revenue generated by an additional one-quarter percent income tax approved, and renewed, by the citizens. This tax, commonly known as the PRIDE tax, provides funding for parks and recreation, illumination (street lighting), demolitions and emergency services.

The City's finances during 2019 reflected a positive outcome. Municipal income tax receipts exceeded estimates by \$857,975 and \$534,013 in the general and safety services funds, respectively.

Pursuant to Ohio Environmental Protection Agency (EPA) mandates, the City continues renovations and improvements to the wastewater treatment plant and sanitary sewer system. This \$10,000,000 project is being funded with general obligation sewer bonds. The second phase of this project continued in 2019 with the Park Avenue pump station rehabilitation project.

In 2019, the City purchased new water meters to more accurately reflect water usage. This \$13,300,000 project is being funded with general obligation bonds from direct placement. The first phase of this project includes the replacement of commercial water meters, with the replacement of residential water meters expected to follow.

In 2019, the City began committing funds to be used solely for downtown improvement projects. After spending \$49,017 for improvements during the year, a balance of \$142,858 remained available for future downtown improvement projects.

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.

City of Mansfield, Ohio
Statement of Net Position
December 31, 2019

	Governmental Activities *	Business-Type Activities *	Total *
Assets			
Equity in Pooled Cash and Cash Equivalents	\$28,246,505	\$27,282,623	\$55,529,128
Cash and Cash Equivalents			
In Segregated Accounts	125,776	0	125,776
Internal Balance	642,779	(642,779)	0
Accounts Receivable	221,781	2,627,853	2,849,634
Accrued Interest Receivable	93,715	2,219	95,934
Intergovernmental Receivable	3,634,982	765,235	4,400,217
Materials and Supplies Inventory	569,900	186,013	755,913
Income Taxes Receivable	3,553,505	0	3,553,505
Property Tax Receivable	2,081,223	0	2,081,223
Special Assessments Receivable	236,643	0	236,643
Loans Receivable	1,136,151	0	1,136,151
Net Pension Asset (See Note 13)	24,005	11,825	35,830
Nondepreciable Capital Assets	12,854,044	7,103,209	19,957,253
Depreciable Capital Assets, Net	81,094,137	54,841,530	135,935,667
<i>Total Assets</i>	<u>134,515,146</u>	<u>92,177,728</u>	<u>226,692,874</u>
Deferred Outflows of Resources			
Deferred Charges on Refunding	221,023	90,824	311,847
Pension	17,111,496	2,775,585	19,666,977
OPEB	4,100,775	432,474	4,391,843
<i>Total Deferred Outflows of Resources</i>	<u>21,433,294</u>	<u>3,298,883</u>	<u>24,370,667</u>
Liabilities			
Accounts Payable	897,180	636,444	1,533,624
Deposits Held Payable	170,172	0	170,172
Contracts Payable	485,565	56,060	541,625
Accrued Wages	1,164,223	219,206	1,383,429
Payroll Withholdings Payable	20,382	1,678	22,060
Intergovernmental Payable	587,159	98,125	685,284
Matured Compensated Absences Payable	34,557	0	34,557
Accrued Interest Payable	37,608	48,687	86,295
Claims Payable	863,249	0	863,249
Long-Term Liabilities:			
Due Within One Year	3,406,721	1,901,002	5,307,723
Due in More Than One Year:			
Net Pension Liability (See Note 13)	60,402,654	8,735,980	69,138,634
Net OPEB Liability (See Note 14)	12,812,442	3,966,144	16,778,586
Other Amounts	7,001,989	22,048,822	29,050,811
<i>Total Liabilities</i>	<u>87,883,901</u>	<u>37,712,148</u>	<u>125,596,049</u>
Deferred Inflows of Resources			
Property Taxes	1,676,400	0	1,676,400
Pension	1,080,800	162,349	1,023,045
OPEB	2,032,737	32,485	1,923,816
<i>Total Deferred Inflows of Resources</i>	<u>4,789,937</u>	<u>194,834</u>	<u>4,623,261</u>
Net Position			
Net Investment in Capital Assets	90,419,269	50,597,674	141,016,943
Restricted for:			
Capital Projects	2,157,723	0	2,157,723
Community Development	2,893,867	0	2,893,867
Transportation	2,659,525	0	2,659,525
Grants	1,212,004	0	1,212,004
Court Services	1,199,869	0	1,199,869
Public Safety	1,749,372	0	1,749,372
Parks and Recreation	594,353	0	594,353
Replacement and Improvement	0	12,235,316	12,235,316
Other Purposes	295,067	0	295,067
Unrestricted (Deficit)	(39,906,447)	(5,263,361)	(45,169,808)
<i>Total Net Position</i>	<u>\$63,274,602</u>	<u>\$57,569,629</u>	<u>\$120,844,231</u>

* After deferred outflows of resources and deferred inflows of resources related to the change in internal proportionate share of pension and OPEB related items have been eliminated.

See accompanying notes to the basic financial statements

City of Mansfield, Ohio
Statement of Activities
For the Year Ended December 31, 2019

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Governmental Activities				
General Government	\$21,440,762	\$6,916,141	\$9,332,810	\$7,249
Security of Persons and Property	8,106,866	2,080,074	1,497,118	0
Transportation	691,740	1,675	3,565,876	0
Community Environment	3,183,202	271,671	899,673	0
Leisure Time Activities	962,511	14,010	1,606	0
Interest and Fiscal Charges	164,524	0	0	0
<i>Total Governmental Activities</i>	<u>34,549,605</u>	<u>9,283,571</u>	<u>15,297,083</u>	<u>7,249</u>
Business-Type Activities				
Water	9,738,619	7,964,942	0	0
Sewer	13,029,328	13,753,055	0	0
Airport	1,311,427	273,335	0	0
<i>Total Business-Type Activities</i>	<u>24,079,374</u>	<u>21,991,332</u>	<u>0</u>	<u>0</u>
Totals	<u>\$58,628,979</u>	<u>\$31,274,903</u>	<u>\$15,297,083</u>	<u>\$7,249</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
Transient Occupancy Taxes
Grants and Entitlements not Restricted
to Specific Programs
Gain on Sale of Capital Assets
Interest
Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

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
(\$5,184,562)	\$0	(\$5,184,562)
(4,529,674)	0	(4,529,674)
2,875,811	0	2,875,811
(2,011,858)	0	(2,011,858)
(946,895)	0	(946,895)
(164,524)	0	(164,524)
(9,961,702)	0	(9,961,702)
0	(1,773,677)	(1,773,677)
0	723,727	723,727
0	(1,038,092)	(1,038,092)
0	(2,088,042)	(2,088,042)
(9,961,702)	(2,088,042)	(12,049,744)
1,341,055	0	1,341,055
267,108	0	267,108
15,599,396	0	15,599,396
9,746,789	0	9,746,789
3,899,851	0	3,899,851
856,719	0	856,719
311,534	0	311,534
778,836	0	778,836
285,623	0	285,623
2,209,139	0	2,209,139
0	226,298	226,298
1,116,242	179,651	1,295,893
233,976	0	233,976
36,646,268	405,949	37,052,217
(72,036)	72,036	0
36,574,232	477,985	37,052,217
26,612,530	(1,610,057)	25,002,473
36,662,072	59,179,686	95,841,758
\$63,274,602	\$57,569,629	\$120,844,231

City of Mansfield, Ohio
Balance Sheet
Governmental Funds
December 31, 2019

	General	Community Development	Safety Services	Grants	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$13,869,450	\$302,907	\$1,963,826	\$436,229	\$9,754,295	\$26,326,707
Cash and Cash Equivalents						
In Segregated Accounts	57,681	0	522	0	67,573	125,776
Income Taxes Receivable	1,773,064	0	1,108,165	0	672,276	3,553,505
Property Taxes Receivable	1,736,841	0	344,382	0	0	2,081,223
Accounts Receivable	221,781	0	0	0	0	221,781
Interfund Receivable	81,326	0	0	0	0	81,326
Intergovernmental Receivable	1,103,190	156,811	23,440	782,630	1,568,911	3,634,982
Accrued Interest Receivable	84,252	8,556	0	0	907	93,715
Loans Receivable	0	958,876	0	0	177,275	1,136,151
Special Assessments Receivable	222,299	0	0	0	14,344	236,643
Materials and Supplies Inventory	58,188	727	55,554	34,635	406,914	556,018
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	433,415	0	0	0	0	433,415
Total Assets	<u>\$19,641,487</u>	<u>\$1,427,877</u>	<u>\$3,495,889</u>	<u>\$1,253,494</u>	<u>\$12,662,495</u>	<u>\$38,481,242</u>
Liabilities						
Accounts Payable	\$128,293	\$121,931	\$58,753	\$20,192	\$503,148	\$832,317
Deposits Held Payable	170,172	0	0	0	0	170,172
Contracts Payable	0	0	0	310,998	174,567	485,565
Accrued Wages	232,221	9,599	762,761	17,676	92,204	1,114,461
Payroll Withholdings Payable	8,194	0	8,913	0	3,218	20,325
Intergovernmental Payable	138,528	14,429	331,196	3,622	81,752	569,527
Matured Compensated Absences Payable	3,491	0	31,066	0	0	34,557
Accrued Interest Payable	2,219	0	0	0	0	2,219
Interfund Payable	350,000	0	0	0	0	350,000
Total Liabilities	<u>1,033,118</u>	<u>145,959</u>	<u>1,192,689</u>	<u>352,488</u>	<u>854,889</u>	<u>3,579,143</u>
Deferred Inflows of Resources						
Property Taxes	1,401,000	0	275,400	0	0	1,676,400
Unavailable Revenue	2,762,723	52,771	751,896	688,931	1,666,782	5,923,103
Total Deferred Inflows of Resources	<u>4,163,723</u>	<u>52,771</u>	<u>1,027,296</u>	<u>688,931</u>	<u>1,666,782</u>	<u>7,599,503</u>
Fund Balances						
Nonspendable	321,140	727	55,554	34,635	406,914	818,970
Restricted	0	1,228,420	1,220,350	177,440	6,813,366	9,439,576
Committed	2,594,301	0	0	0	2,920,544	5,514,845
Assigned	645,200	0	0	0	0	645,200
Unassigned	10,884,005	0	0	0	0	10,884,005
Total Fund Balances	<u>14,444,646</u>	<u>1,229,147</u>	<u>1,275,904</u>	<u>212,075</u>	<u>10,140,824</u>	<u>27,302,596</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$19,641,487</u>	<u>\$1,427,877</u>	<u>\$3,495,889</u>	<u>\$1,253,494</u>	<u>\$12,662,495</u>	<u>\$38,481,242</u>

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, 2019*

Total Governmental Fund Balances		\$27,302,596
<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.		93,948,181
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	404,823	
Income Taxes	2,121,132	
Charges for Services	1,894	
Licenses, Permits and Fees	154,354	
Fines and Forfeitures	43,157	
Intergovernmental	2,961,100	
Special Assessments	<u>236,643</u>	
Total		5,923,103
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(2,389,866)	
Capital Leases	(1,049,071)	
Police and Fire Pension Liability	(882,549)	
Compensated Absences	<u>(6,087,224)</u>	
Total		(10,408,710)
Deferred charges on refunding related to the issuance of long-term refunding debt will be amortized over the life of the debt on the statement of net position.		221,023
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.		(35,389)
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	(2,034,976)	
Internal Balances	992,779	
Capital Assets	(425,736)	
Capital Lease	203,844	
Accrued Interest Payable	508	
Net Pension Asset	(3,225)	
Deferred Outflows - Pension	(728,069)	
Deferred Outflows - OPEB	(97,327)	
Net Pension Liability	2,382,540	
Net OPEB Liability	1,081,676	
Deferred Inflows - Pension	38,447	
Deferred Inflows - OPEB	<u>5,694</u>	
Total		1,416,155
The net pension/OPEB assets/liabilities are not due and payable in the current period; therefore, the asset/liabilities and related deferred inflows/outflows are not reported in the funds:		
Net Pension Asset	24,005	
Deferred Outflows - Pension	17,111,496	
Deferred Outflows - OPEB	4,100,775	
Net Pension Liability	(60,402,654)	
Net OPEB Liability	(12,812,442)	
Deferred Inflows - Pension	(1,080,800)	
Deferred Inflows - OPEB	<u>(2,032,737)</u>	
Total		<u>(55,092,357)</u>
<i>Net Position of Governmental Activities</i>		<u><u>\$63,274,602</u></u>

See accompanying notes to the basic financial statements

City of Mansfield, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General	Community Development	Safety Services	Grants	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$1,474,228	\$0	\$294,189	\$0	\$0	\$1,768,417
Municipal Income Tax	15,969,152	0	9,977,887	0	5,985,601	31,932,640
Transient Occupancy Taxes	139,123	0	0	0	146,500	285,623
Charges for Services	3,219,029	0	1,686,089	6,450	434,134	5,345,702
Licenses, Permits and Fees	1,304,365	0	96,010	0	33,906	1,434,281
Fines and Forfeitures	1,169,403	0	36,284	0	1,275,780	2,481,467
Intergovernmental	2,307,543	910,059	165,356	10,044,915	3,575,726	17,003,599
Contributions and Donations	0	0	0	0	5,264	5,264
Special Assessments	26,472	0	0	0	4,168	30,640
Interest	1,071,578	32,246	0	0	12,418	1,116,242
Other	116,655	14,292	13,448	37,884	79,049	261,328
<i>Total Revenues</i>	<u>26,797,548</u>	<u>956,597</u>	<u>12,269,263</u>	<u>10,089,249</u>	<u>11,552,546</u>	<u>61,665,203</u>
Expenditures						
Current:						
General Government	11,968,329	0	0	9,602,100	1,455,145	23,025,574
Security of Persons and Property	13,336	0	25,009,125	896,468	875,260	26,794,189
Transportation	0	0	0	0	2,879,922	2,879,922
Community Environment	702,138	1,039,983	0	5,597	1,250,929	2,998,647
Leisure Time Activities	900	0	0	1,606	805,921	808,427
Capital Outlay	0	0	0	0	4,943,422	4,943,422
Debt Service:						
Principal Retirement	0	0	39,703	0	471,670	511,373
Interest and Fiscal Charges	16,250	0	38,779	0	80,435	135,464
<i>Total Expenditures</i>	<u>12,700,953</u>	<u>1,039,983</u>	<u>25,087,607</u>	<u>10,505,771</u>	<u>12,762,704</u>	<u>62,097,018</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>14,096,595</u>	<u>(83,386)</u>	<u>(12,818,344)</u>	<u>(416,522)</u>	<u>(1,210,158)</u>	<u>(431,815)</u>
Other Financing Sources (Uses)						
Inception of Capital Lease	0	0	0	0	848,956	848,956
Transfers In	726,864	0	13,590,033	54,877	914,976	15,286,750
Transfers Out	(14,324,744)	0	(837,575)	0	(150,886)	(15,313,205)
<i>Total Other Financing Sources (Uses)</i>	<u>(13,597,880)</u>	<u>0</u>	<u>12,752,458</u>	<u>54,877</u>	<u>1,613,046</u>	<u>822,501</u>
<i>Net Change in Fund Balances</i>	498,715	(83,386)	(65,886)	(361,645)	402,888	390,686
<i>Fund Balances Beginning of Year</i>	<u>13,945,931</u>	<u>1,312,533</u>	<u>1,341,790</u>	<u>573,720</u>	<u>9,737,936</u>	<u>26,911,910</u>
<i>Fund Balances End of Year</i>	<u>\$14,444,646</u>	<u>\$1,229,147</u>	<u>\$1,275,904</u>	<u>\$212,075</u>	<u>\$10,140,824</u>	<u>\$27,302,596</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, 2019*

Net Change in Fund Balances - Total Governmental Funds		\$390,686
<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:		
Capital Outlays	14,575,743	
Current Year Depreciation	<u>(4,267,731)</u>	
Total		10,308,012
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.		
		(3,190)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Delinquent Property Taxes	(160,254)	
Income Taxes	(739,515)	
Charges for Services	(1,766)	
Licenses, Permits and Fees	(2,745)	
Fines and Forfeitures	12,774	
Intergovernmental	504,608	
Special Assessments	(16,782)	
Other	<u>(27,352)</u>	
Total		(431,032)
Repayment of debt principal is expenditures in the governmental funds, but the repayment reduces the long-term liabilities in the statement of net position:		
		565,557
Other financing sources, such as inception of capital lease, in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues in the statement of activities.		
		(1,106,984)
In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.		
Accrued Interest on Debt	(18,511)	
Amortization of Bond Premium	11,044	
Amortization of Deferred Charges on Refunding	<u>(22,101)</u>	
Total		(29,568)
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.		
		77,460
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:		
Change in Net Position	(1,417,584)	
Change in Internal Balance	678,273	
Repayment of Debt Principal	(54,184)	
Inception of Capital Lease	258,028	
Accrued Interest on Debt	508	
Capital Assets - Capital Outlay	(246,049)	
Capital Assets - Depreciation	163,013	
Contractually Required Contributions - Pension	(172,786)	
Contractually Required Contributions - OPEB	(477)	
Pension Expense	580,753	
OPEB Expense	<u>102,056</u>	
Total		(108,449)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension	3,812,229	
OPEB	<u>62,435</u>	
Total		3,874,664
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liabilities are reported as pension/OPEB expense in the statement of activities.		
Pension	(9,651,259)	
OPEB	<u>22,726,633</u>	
Total		<u>13,075,374</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$26,612,530</u></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
General Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$1,401,000	\$1,401,000	\$1,474,228	\$73,228
Municipal Income Tax	14,897,392	15,132,392	15,990,367	857,975
Transient Occupancy Tax	142,500	142,500	139,123	(3,377)
Charges for Services	3,200,101	3,200,101	3,219,023	18,922
Licenses, Permits and Fees	1,064,984	1,064,984	1,304,295	239,311
Fines and Forfeitures	1,052,000	1,052,000	1,174,647	122,647
Intergovernmental	1,982,143	1,982,143	2,268,659	286,516
Special Assessments	15,000	15,000	26,472	11,472
Interest	396,000	396,000	868,149	472,149
Other	416,400	421,400	126,790	(294,610)
<i>Total Revenues</i>	<u>24,567,520</u>	<u>24,807,520</u>	<u>26,591,753</u>	<u>1,784,233</u>
Expenditures				
Current:				
General Government	12,300,557	12,414,451	11,670,662	743,789
Security of Persons and Property	12,420	13,920	13,336	584
Public Health and Welfare	10,880	10,880	0	10,880
Community Environment	935,214	921,168	699,020	222,148
Leisure Time Activities	7,746	12,746	900	11,846
Debt Service:				
Principal Retirement	80,000	80,000	80,000	0
Interest and Fiscal Charges	15,375	15,375	15,375	0
<i>Total Expenditures</i>	<u>13,362,192</u>	<u>13,468,540</u>	<u>12,479,293</u>	<u>989,247</u>
<i>Excess of Revenues Over Expenditures</i>	<u>11,205,328</u>	<u>11,338,980</u>	<u>14,112,460</u>	<u>2,773,480</u>
Other Financing Sources (Uses)				
Advances In	48,000	48,000	48,000	0
Advances Out	0	(81,326)	(81,326)	0
Transfers Out	(15,514,522)	(15,890,382)	(14,527,790)	1,362,592
<i>Total Other Financing Sources (Uses)</i>	<u>(15,466,522)</u>	<u>(15,923,708)</u>	<u>(14,561,116)</u>	<u>1,362,592</u>
<i>Net Change in Fund Balance</i>	(4,261,194)	(4,584,728)	(448,656)	4,136,072
<i>Fund Balance Beginning of Year</i>	5,878,182	5,878,182	5,878,182	0
Prior Year Encumbrances Appropriated	596,718	596,718	596,718	0
<i>Fund Balance End of Year</i>	<u>\$2,213,706</u>	<u>\$1,890,172</u>	<u>\$6,026,244</u>	<u>\$4,136,072</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
Community Development Fund
For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$2,377,346	\$2,377,346	\$850,127	(\$1,527,219)
Interest	40,200	40,200	30,660	(9,540)
Other	149,000	149,000	98,954	(50,046)
<i>Total Revenues</i>	<u>2,566,546</u>	<u>2,566,546</u>	<u>979,741</u>	<u>(1,586,805)</u>
Expenditures				
Current:				
Community Environment	<u>2,690,002</u>	<u>2,627,411</u>	<u>1,878,071</u>	<u>749,340</u>
<i>Net Change in Fund Balance</i>	(123,456)	(60,865)	(898,330)	(837,465)
<i>Fund Balance Beginning of Year</i>	267,696	267,696	267,696	0
Prior Year Encumbrances Appropriated	<u>362,652</u>	<u>362,652</u>	<u>362,652</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$506,892</u>	<u>\$569,483</u>	<u>(\$267,982)</u>	<u>(\$837,465)</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$275,000	\$275,000	\$294,189	\$19,189
Municipal Income Tax	9,310,871	9,457,121	9,991,134	534,013
Charges for Services	1,503,000	1,503,000	1,687,969	184,969
Licenses, Permits and Fees	85,575	85,575	96,010	10,435
Fines and Forfeitures	25,000	25,000	37,333	12,333
Intergovernmental	39,500	39,500	164,944	125,444
Other	115,000	115,719	13,448	(102,271)
<i>Total Revenues</i>	11,353,946	11,500,915	12,285,027	784,112
Expenditures				
Current:				
Security of Persons and Property	25,844,396	26,018,243	25,243,385	774,858
<i>Excess of Revenues Under Expenditures</i>	(14,490,450)	(14,517,328)	(12,958,358)	1,558,970
Other Financing Sources (Uses)				
Advances Out	(48,000)	(48,000)	(48,000)	0
Transfers In	13,505,516	13,690,970	13,590,033	(100,937)
Transfers Out	(814,112)	(837,575)	(837,575)	0
<i>Total Other Financing Sources (Uses)</i>	12,643,404	12,805,395	12,704,458	(100,937)
<i>Net Change in Fund Balance</i>	(1,847,046)	(1,711,933)	(253,900)	1,458,033
<i>Fund Balance Beginning of Year</i>	1,328,152	1,328,152	1,328,152	0
Prior Year Encumbrances Appropriated	574,980	574,980	574,980	0
<i>Fund Balance End of Year</i>	<u>\$56,086</u>	<u>\$191,199</u>	<u>\$1,649,232</u>	<u>\$1,458,033</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$0	\$0	\$6,450	\$6,450
Intergovernmental	6,932,270	12,920,561	10,132,270	(2,788,291)
Other	1,000	39,334	37,884	(1,450)
<i>Total Revenues</i>	<u>6,933,270</u>	<u>12,959,895</u>	<u>10,176,604</u>	<u>(2,783,291)</u>
Expenditures				
Current:				
General Government	6,609,945	11,973,361	10,168,592	1,804,769
Security of Persons and Property	774,648	1,438,420	1,022,296	416,124
Community Environment	4,370	10,683	8,645	2,038
Leisure Time Activities	3,574	6,180	3,180	3,000
<i>Total Expenditures</i>	<u>7,392,537</u>	<u>13,428,644</u>	<u>11,202,713</u>	<u>2,225,931</u>
<i>Excess of Revenues Under Expenditures</i>	(459,267)	(468,749)	(1,026,109)	(557,360)
Other Financing Sources				
Transfers In	36,039	54,877	54,877	0
<i>Net Change in Fund Balance</i>	(423,228)	(413,872)	(971,232)	(557,360)
<i>Fund Deficit Beginning of Year</i>	(4,269,823)	(4,269,823)	(4,269,823)	0
Prior Year Encumbrances Appropriated	4,695,472	4,695,472	4,695,472	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$2,421</u>	<u>\$11,777</u>	<u>(\$545,583)</u>	<u>(\$557,360)</u>

See accompanying notes to the basic financial statements

City of Mansfield, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2019

	Business-Type Activities				Governmental Activities - Internal Service Funds
	Water	Sewer	Airport	Total	
Assets					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$5,968,473	\$8,908,315	\$170,519	\$15,047,307	\$1,486,383
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	3,790,308	8,445,008	0	12,235,316	0
Accounts Receivable	997,384	1,627,949	2,520	2,627,853	0
Interfund Receivable	350,000	0	0	350,000	0
Intergovernmental Receivable	0	746,190	19,045	765,235	0
Accrued Interest Receivable	2,219	0	0	2,219	0
Materials and Supplies Inventory	118,147	38,892	28,974	186,013	13,882
<i>Total Current Assets</i>	<u>11,226,531</u>	<u>19,766,354</u>	<u>221,058</u>	<u>31,213,943</u>	<u>1,500,265</u>
<i>Noncurrent Assets</i>					
Net Pension Asset	5,375	5,733	717	11,825	3,225
Non Depreciable Capital Assets	2,385,703	3,387,717	1,329,789	7,103,209	0
Depreciable Capital Assets, Net	14,528,158	34,052,235	6,261,137	54,841,530	425,736
<i>Total Noncurrent Assets</i>	<u>16,919,236</u>	<u>37,445,685</u>	<u>7,591,643</u>	<u>61,956,564</u>	<u>428,961</u>
<i>Total Assets</i>	<u>28,145,767</u>	<u>57,212,039</u>	<u>7,812,701</u>	<u>93,170,507</u>	<u>1,929,226</u>
Deferred Outflows of Resources					
Deferred Charges on Refunding	0	90,824	0	90,824	0
Pension	1,223,406	1,392,691	272,673	2,888,770	728,069
OPEB	169,800	244,024	87,425	501,249	97,327
<i>Total Deferred Outflows of Resources</i>	<u>1,393,206</u>	<u>1,727,539</u>	<u>360,098</u>	<u>3,480,843</u>	<u>825,396</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	341,982	288,293	6,169	636,444	64,863
Contracts Payable	23,858	32,202	0	56,060	0
Accrued Wages	103,794	104,366	11,046	219,206	49,762
Payroll Withholdings Payable	1,536	142	0	1,678	57
Intergovernmental Payable	43,987	45,956	8,182	98,125	17,632
Claims Payable	0	0	0	0	863,249
Accrued Interest Payable	9,869	38,818	0	48,687	508
Interfund Payable	0	0	0	0	81,326
OPWC Loans Payable	10,000	0	0	10,000	0
OWDA Loans Payable	48,791	113,250	0	162,041	0
General Obligation Bonds Payable	498,768	1,230,193	0	1,728,961	0
Capital Lease Payable	0	0	0	0	48,732
<i>Total Current Liabilities</i>	<u>1,082,585</u>	<u>1,853,220</u>	<u>25,397</u>	<u>2,961,202</u>	<u>1,126,129</u>
<i>Long-Term Liabilities (net of current portion)</i>					
OPWC Loans Payable	75,000	0	0	75,000	0
OWDA Loans Payable	225,682	523,841	0	749,523	0
General Obligation Bonds Payable	4,880,113	16,344,186	0	21,224,299	0
Capital Lease Payable	0	0	0	0	155,112
Net Pension Liability	3,970,900	4,235,627	529,453	8,735,980	2,382,540
Net OPEB Liability	1,802,793	1,922,979	240,372	3,966,144	1,081,676
<i>Total Long-Term Liabilities</i>	<u>10,954,488</u>	<u>23,026,633</u>	<u>769,825</u>	<u>34,750,946</u>	<u>3,619,328</u>
<i>Total Liabilities</i>	<u>12,037,073</u>	<u>24,879,853</u>	<u>795,222</u>	<u>37,712,148</u>	<u>4,745,457</u>
Deferred Inflows of Resources					
Pension	132,831	134,563	8,140	275,534	38,447
OPEB	50,656	49,645	959	101,260	5,694
<i>Total Deferred Inflows of Resources</i>	<u>183,487</u>	<u>184,208</u>	<u>9,099</u>	<u>376,794</u>	<u>44,141</u>
Net Position					
Net Investment in Capital Assets	14,941,957	28,064,791	7,590,926	50,597,674	221,892
Restricted for Replacement and Improvement	3,790,308	8,445,008	0	12,235,316	0
Unrestricted (Deficit)	(1,413,852)	(2,634,282)	(222,448)	(4,270,582)	(2,256,868)
<i>Total Net Position</i>	<u>\$17,318,413</u>	<u>\$33,875,517</u>	<u>\$7,368,478</u>	<u>58,562,408</u>	<u>(\$2,034,976)</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. (992,779)
Net position of business-type activities \$57,569,629

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, 2019*

	Business-Type Activities			Total	Governmental Activities - Internal Service Funds
	Water	Sewer	Airport		
Operating Revenues					
Charges for Services	\$7,964,942	\$13,753,055	\$273,335	\$21,991,332	\$13,959,697
Operating Expenses					
Personal Services	2,021,784	1,911,207	154,640	4,087,631	1,108,422
Fringe Benefits	2,079,760	2,278,429	342,216	4,700,405	1,324,363
Contractual Services	2,915,127	4,837,598	206,407	7,959,132	2,960,462
Materials and Supplies	950,449	737,321	65,380	1,753,150	627,405
Depreciation	812,294	1,892,999	469,566	3,174,859	163,013
Utilities	556,125	515,240	33,045	1,104,410	20,862
Other	22,688	104,819	11,286	138,793	50
Claims Expense	0	0	0	0	9,128,771
<i>Total Operating Expenses</i>	<u>9,358,227</u>	<u>12,277,613</u>	<u>1,282,540</u>	<u>22,918,380</u>	<u>15,333,348</u>
<i>Operating Income (Loss)</i>	<u>(1,393,285)</u>	<u>1,475,442</u>	<u>(1,009,205)</u>	<u>(927,048)</u>	<u>(1,373,651)</u>
Non-Operating Revenues (Expenses)					
Gain on Sale of Capital Assets	0	0	226,298	226,298	0
Interest	56,486	123,165	0	179,651	0
Interest and Fiscal Charges	(63,861)	(373,360)	0	(437,221)	(1,151)
Issuance Costs	(18,241)	(27,259)	0	(45,500)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(25,616)</u>	<u>(277,454)</u>	<u>226,298</u>	<u>(76,772)</u>	<u>(1,151)</u>
<i>Loss Before Capital Contribution and Transfers</i>					
	(1,418,901)	1,197,988	(782,907)	(1,003,820)	(1,374,802)
Capital Contributions	0	0	2,799	2,799	0
Transfers In	0	0	219,483	219,483	0
Transfers Out	(72,337)	(71,174)	(6,735)	(150,246)	(42,782)
<i>Change in Net Position</i>	<u>(1,491,238)</u>	<u>1,126,814</u>	<u>(567,360)</u>	<u>(931,784)</u>	<u>(1,417,584)</u>
<i>Net Position Beginning of Year</i>	<u>18,809,651</u>	<u>32,748,703</u>	<u>7,935,838</u>		<u>(617,392)</u>
<i>Net Position End of Year</i>	<u>\$17,318,413</u>	<u>\$33,875,517</u>	<u>\$7,368,478</u>		<u>(\$2,034,976)</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.

(678,273)

Change in net position of business-type activities

(\$1,610,057)

See accompanying notes to the basic financial statements

City of Mansfield, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	Business-Type Activities			Total	Governmental Activities - Internal Service Funds
	Water	Sewer	Airport		
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received From Customers	\$7,982,581	\$13,619,397	\$303,530	\$21,905,508	\$0
Cash Received from Interfund Services Provided	0	0	0	0	13,959,697
Cash Payments to Suppliers for Goods and Services	(4,730,365)	(6,687,778)	(305,436)	(11,723,579)	(3,612,023)
Cash Payments for Employee Services	(2,015,679)	(1,898,360)	(189,840)	(4,103,879)	(1,108,430)
Cash Payments for Employee Benefits	(1,212,677)	(1,277,326)	(135,005)	(2,625,008)	(816,669)
Cash Payments for Claims	0	0	0	0	(8,870,670)
Other Cash Payments	(10,132)	(88,568)	(6,232)	(104,932)	(50)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>13,728</u>	<u>3,667,365</u>	<u>(332,983)</u>	<u>3,348,110</u>	<u>(448,145)</u>
Cash Flows from Noncapital Financing Activities					
Advances In	0	0	0	0	81,326
Transfers In	0	0	219,483	219,483	0
Transfers Out	(72,337)	(71,174)	(6,735)	(150,246)	(42,782)
Repayment of Interfund Activity - Manuscript Bonds	80,000	0	0	80,000	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>7,663</u>	<u>(71,174)</u>	<u>212,748</u>	<u>149,237</u>	<u>38,544</u>
Cash Flows From Capital and Related Financing Activities					
Acquisition of Capital Assets	(2,782,917)	(3,343,457)	(117,642)	(6,244,016)	(246,049)
Sale of Capital Assets	0	0	264,103	264,103	0
General Obligation Bonds Issued	5,329,965	7,965,035	0	13,295,000	0
Bond Issuance Costs	(18,241)	(27,259)	0	(45,500)	0
Principal Paid on General Obligation Bonds	(15,056)	(496,347)	0	(511,403)	0
Interest Paid on General Obligation Bonds	(53,569)	(383,214)	0	(436,783)	0
Principal Paid on OPWC Loans	(10,000)	0	0	(10,000)	0
Principal Paid on OWDA Loans	(48,306)	(112,126)	0	(160,432)	0
Interest Paid on OWDA Loans	(3,108)	(7,212)	0	(10,320)	0
Inception of Capital Lease	0	0	0	0	258,028
Principal Paid on Capital Lease	0	0	0	0	(54,184)
Interest Paid on Capital Lease	0	0	0	0	(643)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>2,398,768</u>	<u>3,595,420</u>	<u>146,461</u>	<u>6,140,649</u>	<u>(42,848)</u>
Cash Flows from Investing Activities					
Interest on Investments	57,830	123,165	0	180,995	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>2,477,989</u>	<u>7,314,776</u>	<u>26,226</u>	<u>9,818,991</u>	<u>(452,449)</u>
Cash and Cash Equivalents Beginning of Year - Restated	<u>7,280,792</u>	<u>10,038,547</u>	<u>144,293</u>	<u>17,463,632</u>	<u>1,938,832</u>
Cash and Cash Equivalents End of Year	<u>\$9,758,781</u>	<u>\$17,353,323</u>	<u>\$170,519</u>	<u>\$27,282,623</u>	<u>\$1,486,383</u>

(continued)

City of Mansfield, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2019

	Business-Type Activities			Total	Governmental Activities - Internal Service Funds
	Water	Sewer	Airport		
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
<i>Operating Income (Loss)</i>	(\$1,393,285)	\$1,475,442	(\$1,009,205)	(\$927,048)	(\$1,373,651)
Adjustments:					
Depreciation	812,294	1,892,999	469,566	3,174,859	163,013
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	17,639	(68,568)	(1,460)	(52,389)	0
Intergovernmental Receivable	0	(65,090)	31,655	(33,435)	0
Materials and Supplies Inventory	28,855	(7,517)	8,373	29,711	(785)
Net Pension Asset	(1,615)	(1,722)	(216)	(3,553)	(968)
<i>Decrease in Deferred Outflows of Resources:</i>					
Pension	1,007,914	1,090,081	194,017	2,292,012	570,677
OPEB	120,639	186,307	46,351	353,297	63,079
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(294,041)	(210,418)	(8,977)	(513,436)	(2,509)
Contracts Payable	(42,682)	(374,245)	0	(416,927)	0
Accrued Wages	6,105	12,847	(35,200)	(16,248)	(8)
Payroll Withholdings Payable	(659)	142	(480)	(997)	(487)
Intergovernmental Payable	8,385	4,024	(853)	11,556	(1,365)
Claims Payable	0	0	0	0	258,101
Net Pension Liability	(4,307)	(4,596)	(576)	(9,479)	(2,585)
Net OPEB Liability	98,753	105,337	13,167	217,257	59,253
<i>Decrease in Deferred Inflows of Resources:</i>					
Pension	(297,357)	(313,379)	(34,814)	(645,550)	(159,157)
OPEB	(52,910)	(54,279)	(4,331)	(111,520)	(20,753)
<i>Total Adjustments</i>	<u>1,407,013</u>	<u>2,191,923</u>	<u>676,222</u>	<u>4,275,158</u>	<u>925,506</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$13,728</u>	<u>\$3,667,365</u>	<u>(\$332,983)</u>	<u>\$3,348,110</u>	<u>(\$448,145)</u>

Noncash Capital Financing Activities

During 2018, assets relating to sewer of \$361,563 were transferred from governmental activities to business-type activities.

During 2019, assets relating to the airport of \$2,799 were transferred from governmental activities to business-type activities.

See accompanying notes to the basic financial statements

City of Mansfield, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019

Assets

Cash and Cash Equivalents in Segregated Accounts	<u>\$410,761</u>
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Liabilities

Accounts Payable	\$336,072
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Intergovernmental Payable	<u>74,689</u>
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<i>Total Liabilities</i>	<u>410,761</u>
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Net Position

Restricted for Individuals, Organizations and Other Governments	<u><u>\$0</u></u>
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See accompanying notes to the basic financial statements

City of Mansfield, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019

Additions

Fines and Forfeitures for Other Governments	\$1,001,178
Fines and Forfeitures for Others	<u>2,053,107</u>

<i>Total Additions</i>	<u>3,054,285</u>
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Deductions

Fines and Forfeitures Distributions to Other Governments	1,001,178
Fines and Forfeitures Distributions to Others	<u>2,053,107</u>

<i>Total Deductions</i>	<u>3,054,285</u>
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<i>Net Increase (Decrease) in Fiduciary Net Position</i>	0
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<i>Net Position Beginning of Year</i>	<u>0</u>
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<i>Net Position End of Year</i>	<u><u>\$0</u></u>
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See accompanying notes to the basic financial statements

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 11 to the basic financial statements.

Note 2 – Summary of Significant Accounting Policies

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America (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 as follows.

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, 2019

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, 2019

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.

Airport Fund The airport fund accounts for the City's airport facility operations.

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 (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The City's only fiduciary funds are custodial funds. The City's custodial funds account for assets held by the City in segregated accounts for the municipal court for various fines and forfeitures collected for the benefit of and distributed to individuals and other governments and organizations.

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 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.

City of Mansfield, Ohio
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For the Year Ended December 31, 2019

Like the government-wide statements, all proprietary and fiduciary 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. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

For proprietary funds, 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.

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

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 and the statements presented for proprietary and fiduciary funds are prepared using 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, in 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 5). 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 a deferred charge on refunding, pension, and OPEB reported on the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. The deferred outflows related to pension and OPEB plans are explained in Notes 13 and 14.

City of Mansfield, Ohio
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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, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 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, licenses, permits and fees; fines and forfeitures; intergovernmental grants; special assessments; 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 17. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position (See Notes 13 and 14).

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 custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations 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, 2019

During 2019, the donations against injection wells, 27th pay reserve, and budget stabilization special revenue funds and permanent improvements capital projects fund had no budgetary activity; therefore, budgetary information is not provided for these funds.

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."

During 2019, investments were limited to government securities. 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 2019 amounted to \$1,071,578, which includes \$737,201 assigned from other City funds.

The municipal court maintains separate accounts and is reported as "cash and cash equivalents in segregated accounts" in the financial statements for various governmental 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 and deposits held for individuals and other organizations. The City has restricted assets within enterprise funds 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.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition 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.

City of Mansfield, Ohio
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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 and Improvements	80 years
Land Improvements	7 - 50 years
Machinery and Equipment	15 - 50 years
Infrastructure	12 - 50 years

The City’s infrastructure consists of streets, bridges, traffic signals, water lines, and 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.

Deferred inflows of resources and deferred outflows of resources from the change in internal proportionate share related to pension and OPEB items are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the entity wide statement of net position.

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 employees who are currently 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.

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.

City of Mansfield, Ohio
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The entire compensated absences 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/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB liabilities (asset), deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans 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 and compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, loans, and capital leases are recognized as a liability on the governmental fund financial statements when due. Net pension/OPEB liabilities should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plans’ fiduciary net position is not sufficient for payment of those benefits.

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).

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

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 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.

Contributions of Capital

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

City of Mansfield, Ohio
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For the Year Ended December 31, 2019

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.

Premiums

On the government-wide financial statements, premiums are deferred and amortized for the term of the debt issuance using the straight-line method. Premiums are presented as an increase of the face amount of the debt issuance payable. On governmental fund statements, premiums are receipted in the year the debt issuance are issued. Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the projects fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

Deferred Charge on Refunding

On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This deferred amount is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows of resources on the statement of net position.

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 is 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 unclaimed monies, boulevard assessments, donations against injection wells, and transient occupancy taxes.

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.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 3 – Changes in Accounting Principles

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The City evaluated implementing these certain GASB pronouncements based on the guidance in GASB 95.

For 2019, the City implemented GASB Statement No. 84, *Fiduciary Activities*, Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, and related guidance from (GASB) Implementation Guide No. 2019-2, *Fiduciary Activities*.

GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business-type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the City will no longer be reporting agency funds. The City reviewed its agency funds and the municipal court fund will be reported in the new fiduciary fund classification of custodial funds, while other funds have been reclassified as various different governmental and proprietary funds. GASB Statement No. 84 was incorporated into the City's 2019 financial statements; however, these changes had no effect on beginning fund balance nor net position as the amounts reclassified to the various different governmental and proprietary funds were offset by corresponding liabilities.

GASB Statement 88 improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the City's fiscal year 2019 financial statements; however, there was no effect on beginning net position/fund balance.

For 2019, the City also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2018-1*. These changes were incorporated in the City's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

Note 4 – Deposits and Investments

The City is a charter City and has adopted an investment policy through City ordinance. The City has elected to follow the provisions of State statute and classify monies held by the City into three categories.

Active deposits are public deposits determined to be necessary to meet current demands upon the City treasury. Active 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.

City of Mansfield, Ohio
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For the Year Ended December 31, 2019

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

Interim monies held by the City 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 including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivision of the State of Ohio, if training requirements have been met;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers' acceptances (for a period not to exceed one hundred eighty days) and commercial paper notes (for a period not to exceed two hundred seventy 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.

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.

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.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The City has passed an ordinance allowing the City to invest monies not required to be used for a period of six months or more in the following:

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

Cash on Hand

At December 31, 2019, the City had \$15,634 in unrecorded cash on hand which is included on the financial statements of the City as part of “Equity in Pooled Cash and Cash Equivalents.”

Investments

Investments are reported at fair value. As of December 31, 2019, the City had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Fair Value - Level Two Inputs:				
Federal Home Loan Mortgage Corporation Bonds	\$1,997,638	Less than one year	AA+	11.76 %
Federal Farm Credit Bank Bonds	9,998,002	Less than five years	AA+	58.85
Federal Home Loan Bank Bonds	2,999,074	Less than five years	AA+	17.65
Federal National Mortgage Association Bonds	1,994,018	Less than two years	AA+	11.74
Total Investments	\$16,988,732			100.00 %

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The preceding chart identifies the City’s recurring fair value measurements as of December 31, 2019. The City’s investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

Interest Rate Risk 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.

City of Mansfield, Ohio
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For the Year Ended December 31, 2019

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.

Note 5 – Receivables

Receivables at December 31, 2019, 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 and loans, 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 general fund and boulevard assessment fund are expected to be collected within one year. At December 31, 2019, the amount of delinquent special assessments was \$222,299 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. Loans expected to be collected in more than one year amount to \$958,876 and \$177,275 in the community development and industrial development funds, respectively. At December 31, 2019, there were no delinquent loans.

Property Taxes

Property taxes include amounts levied against all real and public utility property located in the City. Property tax revenue received during 2019 for real and public utility property taxes represents collections of 2018 taxes.

2019 real property taxes were levied after October 1, 2019, on the assessed value as of January 1, 2019, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2019 real property taxes are collected in and intended to finance 2020.

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. 2019 public utility property taxes which became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 with real property taxes.

City of Mansfield, Ohio
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For the Year Ended December 31, 2019

The full tax rate for all City operations for the year ended December 31, 2019, was \$3.60 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2019 property tax receipts were based are as follows:

	Assessed Value
Real Property	
Residential/Agricultural	\$358,751,970
Commercial Industrial/PU	164,922,570
Public Utility Property	33,774,070
Total Assessed Value	\$557,448,610

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, 2019, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2019 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 received for 2019, 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 2020 allocation.

Intergovernmental Receivables

A summary of the principal items of intergovernmental receivables follows:

	Amounts
Governmental Activities:	
Gasoline and Cents Per Gallon Taxes	\$1,227,490
Local Government Funds	655,669
Motor Vehicle Registrations	317,042
Federal Aviation Administration Grant	310,998
Richland County Judges Salary Reimbursement	226,845
Clean Ohio Assistance Grant	201,688
Community Development Grants	156,811
Homestead and Rollback	119,000

(continued)

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	Amounts
Governmental Activities (continued):	
Municipal Court Justice Reinvestment Grant	\$82,320
Community Corrections Grant	64,876
Public Defender Reimbursements	59,791
Liquor Permits	53,000
Forensic Science Grant	34,454
Crime Victims Grants	26,786
Drug Enforcement Grants	23,833
Family Violence Grant	18,656
Regional Community Advancement Contracts	13,556
Historical Grant	12,000
Police Athletic League Mentoring Grant	8,587
Ohio Public Works Commission Grant	7,249
Cigarette Licenses	6,000
Excess Interstate Registrations	2,396
Municipal Building Office Lease	1,885
Indigent Drivers Treatment and Monitoring	1,178
Project Safe Neighborhood Grant	1,112
Violent Fugitive Task Force Grant	820
Bulletproof Vest Grant	800
Immobilization Fees	140
Total	\$3,634,982
Business-Type Activities:	
Sewer Usage Reimbursement	\$746,190
Ohio Air National Guard Contract	19,045
Total	\$765,235

Note 6 – Tax Abatements

As of December 31, 2019, the City of Mansfield provided real estate tax abatements through two programs: The Community Reinvestment Area (CRA) tax abatements and Enterprise Zone tax exemptions.

Community Reinvestment Area (CRA)

Pursuant to Ohio Revised Code Chapter 5709, the City established a Community Reinvestment Area to provide property tax abatements to encourage investment in real property and the creation of jobs. Abatements are obtained through application by the property owner, including proof that the investments in real property and job creation have been made, and equal 100 percent of the additional property tax resulting from the increase in assessed value as a result of the improvement. The amount of the abatement is deducted from the recipient’s tax bill.

Enterprise Zone Tax Exemptions

Pursuant to Ohio Revised Code Chapter 5709, the City established an Enterprise Zone to provide property tax abatements to encourage investment in real property and the creation and retention of jobs. Abatements are obtained through application by the entity that owns the property, including proof that the minimum investment and/or job creation or retention has been made, and equal 100 percent of the additional property tax resulting from the increase in assessed value as a result of the improvement. The amount of the abatement is deducted from the recipient’s tax bill.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The information relevant to the disclosure of those programs for the year ended December 31, 2019, is as follows:

Tax Abatement Program	Amount of 2019 Taxes Abated
<i>Community Reinvestment Area (CRA):</i>	
Development of Property and Employment	\$30,608
<i>Enterprise Zone Tax Exemptions:</i>	
Development of Property and Employment	82,562

Note 7 – Internal Activity

Interfund Transfers

Interfund transfers for the year ended December 31, 2019, consisted of the following, as reported in the fund financial statements:

Transfers To	Transfers From						Internal Service Funds	Total
	General	Safety Services	Other Governmental Funds	Water	Sewer	Airport		
General	\$0	\$494,607	\$39,229	\$72,337	\$71,174	\$6,735	\$42,782	\$726,864
Safety Services	13,590,033	0	0	0	0	0	0	13,590,033
Grants	11,414	43,463	0	0	0	0	0	54,877
Other Governmental Funds	503,814	299,505	111,657	0	0	0	0	914,976
Airport	219,483	0	0	0	0	0	0	219,483
Total	\$14,324,744	\$837,575	\$150,886	\$72,337	\$71,174	\$6,735	\$42,782	\$15,506,233

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, 2019, the information technology internal service fund owed \$81,326 to the general fund for services provided, which will be paid back within one year.

The water fund interfund balance of \$350,000 represents a manuscript bond that was issued on April 7, 2017, at 3.75 percent. This bond matures on December 31, 2023, and was used for the purpose of renovating, improving, and or replacing the City's administration building elevators. The bond will be paid out of the general fund. A repayment schedule for the remaining outstanding balance is as follows:

Years	City Administrative Building Improvements		
	Principal	Interest	Total
2020	\$80,000	\$12,375	\$92,375
2021	90,000	9,281	99,281
2022	90,000	5,906	95,906
2023	90,000	2,532	92,532
Total	\$350,000	\$30,094	\$380,094

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Internal Balances – Change in Proportionate Share

The City uses an internal proportionate share to allocate its net pension/OPEB liabilities (asset) and corresponding deferred outflows/inflows of resources and pension/OPEB expense to its various funds. This allocation creates a change in internal proportionate share. The effects of the internal proportionate share are eliminated from the pension/OPEB deferred outflows/inflows of resources in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the entity wide statement of net position, thus allowing the total column to present the change in proportionate share for the City as a whole.

Balances related to the internal proportionate share for pension and OPEB at December 31, 2019, were as follows:

	Pension		OPEB	
	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
Governmental Activities	\$39,230	\$180,874	\$21,723	\$119,683
Business-Type Activities:				
Water	42,474	76,985	27,621	45,764
Sewer	137,880	74,887	92,369	44,427
Airport	113,705	543	68,468	307
Total Business-Type Activities	294,059	152,415	188,458	90,498
Total	\$333,289	\$333,289	\$210,181	\$210,181

Note 8 – Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

	Balance 12/31/18	Additions	Deletions	Transfers	Balance 12/31/19
Governmental Activities					
<i>Capital Assets, not being depreciated:</i>					
Land	\$3,278,680	\$0	\$0	\$0	\$3,278,680
Construction in Progress	717,889	8,857,475	0	0	9,575,364
Total Capital Assets, not being depreciated	3,996,569	8,857,475	0	0	12,854,044
<i>Capital Assets, being depreciated:</i>					
Land Improvements	26,354,915	97,067	0	0	26,451,982
Buildings and Improvements	16,102,895	4,780	0	0	16,107,675
Machinery and Equipment	17,318,551	1,533,192	(753,471)	(188,335)	17,909,937
Infrastructure	154,932,635	4,083,229	0	0	159,015,864
Total Capital Assets, being depreciated	214,708,996	5,718,268	(753,471)	(188,335)	219,485,458
Less Accumulated Depreciation:					
Land Improvements	(7,075,801)	(1,037,877)	0	0	(8,113,678)
Buildings and Improvements	(10,251,162)	(294,488)	0	0	(10,545,650)
Machinery and Equipment	(13,626,905)	(1,001,220)	753,080	185,536	(13,689,509)
Infrastructure	(104,108,338)	(1,934,146)	0	0	(106,042,484)
Total Accumulated Depreciation	(135,062,206)	(4,267,731) *	753,080	185,536	(138,391,321)
Total Capital Assets being depreciated, net	79,646,790	1,450,537	(391)	(2,799)	81,094,137
Governmental Activities Capital Assets, Net	\$83,643,359	\$10,308,012	(\$391)	(\$2,799)	\$93,948,181

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

*Depreciation expense was charged to governmental functions as follows:

General Government	\$1,167,715
Securities of Persons and Property	643,515
Transportation	2,369,440
Community Environment	18,462
Leisure Time Activities	<u>68,599</u>
 Total Depreciation Expense	 <u><u>\$4,267,731</u></u>

	Balance 12/31/18	Additions	Deletions	Transfers	Balance 12/31/19
Business-Type Activities					
<i>Capital Assets, not being depreciated:</i>					
Land	\$1,878,535	\$642,051	(\$32,868)	\$0	\$2,487,718
Construction in Progress	232,600	4,404,791	(21,900)	0	4,615,491
<i>Total Capital Assets, not being depreciated</i>	<u>2,111,135</u>	<u>5,046,842</u>	<u>(54,768)</u>	<u>0</u>	<u>7,103,209</u>
<i>Capital Assets, being depreciated:</i>					
Land Improvements	56,442,552	76,057	0	0	56,518,609
Buildings and Improvements	13,307,832	0	0	0	13,307,832
Machinery and Equipment	11,692,134	885,189	(895,811)	188,335	11,869,847
Infrastructure	69,142,609	443,364	0	0	69,585,973
<i>Total Capital Assets, being depreciated</i>	<u>150,585,127</u>	<u>1,404,610</u>	<u>(895,811)</u>	<u>188,335</u>	<u>151,282,261</u>
Less Accumulated Depreciation:					
Land Improvements	(31,627,739)	(1,476,028)	0	0	(33,103,767)
Buildings and Improvements	(9,007,315)	(195,652)	0	0	(9,202,967)
Machinery and Equipment	(9,125,509)	(387,464)	705,338	(185,536)	(8,993,171)
Infrastructure	(44,025,111)	(1,115,715)	0	0	(45,140,826)
Total Accumulated Depreciation	<u>(93,785,674)</u>	<u>(3,174,859)</u>	<u>705,338</u>	<u>(185,536)</u>	<u>(96,440,731)</u>
Total Capital Assets being depreciated, net	<u>56,799,453</u>	<u>(1,770,249)</u>	<u>(190,473)</u>	<u>2,799</u>	<u>54,841,530</u>
Business-Type Activities Capital Assets, Net	<u><u>\$58,910,588</u></u>	<u><u>\$3,276,593</u></u>	<u><u>(\$245,241)</u></u>	<u><u>\$2,799</u></u>	<u><u>\$61,944,739</u></u>

During 2019, related assets with a book value of \$2,799 were transferred from machinery and equipment governmental activities to machinery and equipment business-type activities.

Note 9 – Leases

Capital Leases

During 2019, the City entered into two additional capital leases, one for a fully equipped ladder truck and another for information technology equipment – including seven servers. In prior years, the City entered into leases for two equipped EMS trucks. The lease obligations meet the criteria for capital leases and have been recorded as capital assets on the government-wide statements. The capital assets were capitalized at the present value of the minimum lease payments at the time the leases were entered into.

The assets acquired through the capital leases are as follows:

	Governmental Activities
Machinery and Equipment	\$1,394,359
Less: Accumulated Depreciation	(211,148)
Current Book Value	<u><u>\$1,183,211</u></u>

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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
2020	\$195,774
2021	126,439
2022	126,439
2023	126,439
2024	71,613
2025-2029	358,063
2030-2033	286,448
Total Minimum Lease Payments	1,291,215
Less: Amount Representing Interest	(242,144)
Total	\$1,049,071

Operating Leases

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 \$123,635 for the year ended December 31, 2019. There is one remaining year of minimum rental payments required under operating leases that have initial or remaining noncancellable lease terms in the amount of \$72,044 to be paid in 2020.

Note 10 – Long-Term Obligations

The original issue date, interest rate, original issuance amount and maturity date for each of the City's long-term obligations follows:

	Original Issue Date	Interest Rate	Original Issue Amount
Governmental Activities:			
<i>General Obligation Bonds</i>			
Various Purpose Bonds	2009	4.00 to 6.00 %	\$2,620,000
Refunding Bonds	2013	2.00 to 3.00	1,112,031
Refunding Bonds	2016	2.00 to 4.00	1,885,000
Business-Type Activities:			
<i>General Obligation Bonds</i>			
Various Purpose Bonds	2009	4.00 to 6.00	1,080,000
Refunding Bonds	2013	2.00 to 3.00	1,242,969
Refunding Bonds	2016	2.00 to 4.00	775,000
Sewer Bonds	2016	2.00 to 4.00	10,000,000
Water Meter Bonds from Direct Placement	2019	2.17	13,295,000
<i>Loans Payable from Direct Borrowings:</i>			
Ohio Water Development Authority Loan	2010	1.00	1,621,072
Ohio Public Works Commission Loan	2008	0.00	200,000

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

A schedule of changes in bonds and other long-term obligations of the City during 2019 follows:

	Amounts Outstanding 12/31/18	Additions	Reductions	Amounts Outstanding 12/31/19	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
Series 2009 Various Purpose Bonds	\$120,000	\$0	(\$120,000)	\$0	\$0
Series 2013 Refunding Bonds	747,875	0	(178,597)	569,278	186,038
Unamortized Premium	17,057	0	(4,265)	12,792	0
Series 2016 Refunding Bonds	1,775,000	0	(35,000)	1,740,000	165,000
Unamortized Premium	74,575	0	(6,779)	67,796	0
Total General Obligation Bonds	2,734,507	0	(344,641)	2,389,866	351,038
Other Long-Term Obligations:					
Capital Lease	134,344	1,106,984	(192,257)	1,049,071	160,321
Police and Fire Pension	922,252	0	(39,703)	882,549	41,409
Compensated Absences	6,164,684	2,904,817	(2,982,277)	6,087,224	2,853,953
Total Other Long-Term Obligations	7,221,280	4,011,801	(3,214,237)	8,018,844	3,055,683
Net Pension Liability:					
OPERS	9,818,188	7,918,499	0	17,736,687	0
OPF	31,219,190	11,446,777	0	42,665,967	0
Total Net Pension Liability	41,037,378	19,365,276	0	60,402,654	0
Net OPEB Liability:					
OPERS	6,475,488	1,576,987	0	8,052,475	0
OPF	28,820,361	0	(24,060,394)	4,759,967	0
Total Net OPEB Liability	35,295,849	1,576,987	(24,060,394)	12,812,442	0
Total Governmental Long-Term Liabilities	\$86,289,014	\$24,954,064	(\$27,619,272)	\$83,623,806	\$3,406,721
Business-Type Activities:					
General Obligation Bonds:					
<i>Water:</i>					
Series 2013 Refunding Bonds	\$63,047	\$0	(\$15,056)	\$47,991	\$15,683
Unamortized Premium	1,233	0	(308)	925	0
Series 2019 Water Meters Bonds from Direct Placement	0	5,329,965	0	5,329,965	483,085
<i>Sewer:</i>					
Series 2009 Various Purpose Bonds	50,000	0	(50,000)	0	0
Series 2013 Refunding Bonds	194,077	0	(46,347)	147,730	48,278
Unamortized Premium	3,757	0	(939)	2,818	0
Series 2016 Refunding Bonds	730,000	0	(15,000)	715,000	65,000
Unamortized Premium	30,861	0	(2,806)	28,055	0
Series 2016 Sewer Bonds	8,780,000	0	(385,000)	8,395,000	395,000
Unamortized Premium	356,463	0	(35,722)	320,741	0
Series 2019 Water Meters Bonds from Direct Placement	0	7,965,035	0	7,965,035	721,915
Total General Obligation Bonds	10,209,438	13,295,000	(551,178)	22,953,260	1,728,961
Loans Payable from Direct Borrowings:					
<i>Water:</i>					
Ohio Water Development Authority Loan	322,779	0	(48,306)	274,473	48,791
Ohio Public Works Commission Loan	95,000	0	(10,000)	85,000	10,000
<i>Sewer:</i>					
Ohio Water Development Authority Loan	749,217	0	(112,126)	637,091	113,250
Total Loans Payable from Direct Borrowings	\$1,166,996	\$0	(\$170,432)	\$996,564	\$172,041

(continued)

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	Amounts Outstanding 12/31/18	Additions	Reductions	Amounts Outstanding 12/31/19	Amounts Due in One Year
Business-Type Activities (continued):					
Net Pension Liability - OPERS:					
Water	\$2,380,168	\$1,590,732	\$0	\$3,970,900	\$0
Sewer	2,528,928	1,706,699	0	4,235,627	0
Airport	148,760	380,693	0	529,453	0
<i>Total Net Pension Liability - OPERS</i>	<u>5,057,856</u>	<u>3,678,124</u>	<u>0</u>	<u>8,735,980</u>	<u>0</u>
Net OPEB Liability - OPERS:					
Water	1,569,815	232,978	0	1,802,793	0
Sewer	1,667,928	255,051	0	1,922,979	0
Airport	98,113	142,259	0	240,372	0
<i>Total Net OPEB Liability - OPERS</i>	<u>3,335,856</u>	<u>630,288</u>	<u>0</u>	<u>3,966,144</u>	<u>0</u>
<i>Total Business-Type Long-Term Liabilities</i>	<u>\$19,770,146</u>	<u>\$17,603,412</u>	<u>(\$721,610)</u>	<u>\$36,651,948</u>	<u>\$1,901,002</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. The police and fire pension liability is paid through the safety services special revenue fund using unvoted general property tax revenue. The capital leases will be paid from the fire capital equipment and information technology funds. Compensated absences will be paid from the general fund. There is no repayment schedule for the net pension/OPEB liabilities; however, employer pension/OPEB contributions are made from the general, street construction, maintenance and repair, regional community advancement, community development, safety services, industrial development, court computerization, grants, probation services, court costs, parks and recreation, water, sewer, airport, garage operating, information technology, and utility collections funds. For additional information related to the net pension liability and the net OPEB liability see Notes 13 and 14, respectively.

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. The various purpose bonds were partially refunded in 2016.

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 2-3 percent. The bonds will be retired from the debt service fund and the water and sewer enterprise funds.

In 2016, the City issued \$2,660,000 in general obligation bonds for the purpose of refunding a portion of the 2009 various purpose bond issue in order to take advantage of lower interest rates. The bonds were issued for a fourteen year period with a final maturity at December 1, 2029, and have an interest rate of 2-4 percent. The bonds will be retired from the debt service and sewer enterprise funds. The proceeds of the new bonds were placed in an irrevocable trust with an escrow agent to partially refund the 2009 various purpose bonds. As a result, \$2,736,584 of these bonds was considered defeased and the liability for the refunded bonds has been removed from the City's financial statements. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the City's financial statements. On December 31, 2019, \$2,354,096 of the defeased bonds are still outstanding.

The 2016 sewer bonds were issued in the amount of \$10,000,000 for the purpose of renovating, improving, and increasing the capacity of the City's wastewater treatment plant and sanitary sewer system. The bonds were issued for a twenty year period with maturity on December 1, 2035, and have an interest rate of 2-4 percent. The bonds were sold at a premium of \$460,823. These bonds are being repaid from the City's sewer enterprise fund. At December 31, 2019, unspent proceeds of the bonds were \$2,780,816.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The 2019 water meter bonds from direct placement were issued in the amount of \$13,295,000 for the purpose of acquiring and installing water meters for the City's water system. The bonds were issued for a ten year period with maturity on December 1, 2029, and have an interest rate of 2.17 percent. These bonds are being repaid from the City's water and sewer enterprise funds. At December 31, 2019, unspent proceeds of the bonds were \$9,454,500.

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 OWDA loan from direct borrowing contains provisions that in the event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the City shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

The OPWC loan from direct borrowing contains provisions that in an event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, the OPWC may require that such payment be taken from the City's share of the City undivided local government fund.

The City's overall debt margin was \$56,242,304 and the unvoted legal debt margin was \$28,369,874 at December 31, 2019.

Principal and interest requirements to retire the long-term obligations at December 31, 2019, are as follows:

	Governmental Activities					
	General Obligation Bonds			Police and Fire Pension Liability		
	Principal	Interest	Total	Principal	Interest	Total
2020	\$351,038	\$66,103	\$417,141	\$41,409	\$37,073	\$78,482
2021	354,760	57,222	411,982	43,188	35,294	78,482
2022	348,480	48,230	396,710	45,043	33,439	78,482
2023	165,000	39,325	204,325	46,977	31,505	78,482
2024	170,000	36,025	206,025	48,995	29,487	78,482
2025-2029	920,000	98,400	1,018,400	278,407	114,002	392,409
2030-2034	0	0	0	343,559	48,850	392,409
2035	0	0	0	34,971	743	35,714
Total	\$2,309,278	\$345,305	\$2,654,583	\$882,549	\$330,393	\$1,212,942

	Business-Type Activities						
	General Obligation Bonds			Loans Payable from Direct Borrowings			
	Principal	Interest	Total	OPWC Loan Principal	OWDA Loan Principal	OWDA Loan Interest	OWDA Loan Total
2020	\$523,961	\$295,784	\$819,745	\$10,000	\$162,041	\$8,711	\$170,752
2021	530,241	284,665	814,906	10,000	163,665	7,087	170,752
2022	541,519	273,408	814,927	10,000	165,306	5,446	170,752
2023	485,000	261,913	746,913	10,000	166,963	3,789	170,752
2024	495,000	252,213	747,213	10,000	168,637	2,115	170,752
2025-2029	2,720,000	1,019,000	3,739,000	35,000	84,952	425	85,377
2030-2034	3,280,000	478,000	3,758,000	0	0	0	0
2035	730,000	21,900	751,900	0	0	0	0
Total	\$9,305,721	\$2,886,883	\$12,192,604	\$85,000	\$911,564	\$27,573	\$939,137

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	Business-Type Activities		
	General Obligation Bonds from Direct Placement		
	Principal	Interest	Total
2020	\$1,205,000	\$288,236	\$1,493,236
2021	1,230,000	262,111	1,492,111
2022	1,260,000	235,445	1,495,445
2023	1,285,000	208,128	1,493,128
2024	1,315,000	180,269	1,495,269
2025-2029	7,000,000	461,784	7,461,784
Total	\$13,295,000	\$1,635,973	\$14,930,973

Note 11 – 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, 2019, the Pool retained \$500,000 for casualty claims and \$250,000 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, 2019 and 2018:

Casualty and Property Coverage	2019	2018
Assets	\$54,973,597	\$49,921,998
Liabilities	16,440,940	14,676,199
Net Position - Unrestricted	\$38,532,657	\$35,245,799

The casualty coverage assets and net position above include approximately \$13.7 million and \$11.8 million of unpaid claims to be billed to approximately 553 member governments in the future, as of December 31, 2019 and 2018, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. The City's share of these unpaid claims collectible in future years is approximately \$893,398. This payable includes subsequent year's contributions due if the City terminates participation, as described in the last paragraph as follows.

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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 as follows. 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:

<u>Year</u>	<u>Contributions to PEP</u>
2019	\$450,939
2018	429,673

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 for the basic PPO plans. The City pays into the self-insurance internal service fund \$768 for single coverage and \$2,189 per family coverage per employee per month and employees pay an additional amount per month. For the PPO option plan, the City pays \$845 for single and \$2,079 for family. This funding rate is paid by the fund that pays the salary of the employee and is based on historical cost information.

The claims liability of \$863,249 reported in the Internal Service fund at December 31, 2019, 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 claims, be

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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 2018 and 2019 are as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2018	\$588,477	\$8,515,525	\$8,498,854	\$605,148
2019	605,148	9,128,771	8,870,670	863,249

Note 12 – 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, 2019.

Note 13 – Defined Benefit Pension Plans

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

Net Pension Liability (Asset) /Net OPEB Liability

The net pension liability (asset) and the net OPEB liability reported on the statement of net position represent liabilities to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions – between an employer and its employees – of salaries and benefits for employee services. Pensions/OPEB are provided to an employee – on a deferred-payment basis – as part of the total compensation package offered by an employer for employee services each financial period. The 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/OPEB liabilities (asset) represent the City’s proportionate share of each pension/OPEB plans’ collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plans’ fiduciary net position. The net pension/OPEB liabilities (asset) calculations are 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 these estimates annually.

Ohio Revised Code (ORC) limits the City’s obligation for these liabilities 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 and OPEB.

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

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

The proportionate share of each plan’s unfunded benefits is presented as a *net pension asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 14 for the required OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System

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

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

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

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35

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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 traditional plan benefit recipient has received benefits for 12 months, current law provides for an COLA. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a COLA on the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Funding Policy – The ORC provides statutory authority for member and employer contributions as follows:

	State and Local
2019 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee *	10.0 %
 2019 Actual Contribution Rates	
Employer:	
Pension **	14.0 %
Post-employment Health Care Benefits **	0.0
	14.0 %
Total Employer	14.0 %
Employee	10.0 %

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated to 4 percent for health care with the remainder going to pension.

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Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

For 2019, the City's contractually required contribution was \$1,898,223 for the traditional plan, \$21,624 for the combined plan and \$13,259 for the member-directed plan. Of these amounts, \$182,354 is reported as an intergovernmental payable for the traditional plan, \$2,086 for the combined plan, and \$1,277 for the member-directed plan.

Plan Description – Ohio Police & Fire Pension Fund

Plan Description – City full-time police and firefighters participate in Ohio Police and Fire Pension Fund (OPF), a cost-sharing, multiple-employer defined benefit pension plan administered by OPF. OPF provides retirement and disability pension benefits, annual cost of living adjustments (COLA), 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 (ORC). OPF issues a publicly available financial report that includes financial information and required supplementary information and detailed information about OPF fiduciary net position. The report that may be obtained by visiting the OPF website at www.op-f.org or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

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

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

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

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

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 over the 13 month period ending on September 30th 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.

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Funding Policy – The ORC provides statutory authority for member and employer contributions as follows:

	Police	Firefighters
2019 Statutory Maximum Contribution Rates		
Employer	19.50 %	24.00 %
Employee	12.25 %	12.25 %
2019 Actual Contribution Rates		
Employer:		
Pension	19.00 %	23.50 %
Post-employment Health Care Benefits	0.50	0.50
Total Employer	19.50 %	24.00 %
Employee	12.25 %	12.25 %

Employer contribution rates are expressed as a percentage of covered payroll. The City's contractually required contribution to OPF was \$2,525,931 for 2019. Of this amount, \$229,301 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, 2019, the specific liability of the City was \$882,549 payable in semi-annual payments through the year 2035.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. OPF's total pension liability was measured as of December 31, 2018, and was determined by rolling forward the total pension liability as of January 1, 2018, to December 31, 2018. The City's proportion of the net pension liability (asset) 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 of the City's defined benefit pension plans:

	OPERS Traditional Plan	OPERS Combined Plan	OPF	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.096658%	0.032042%	0.522698%	
Prior Measurement Date	0.094824%	0.025854%	0.508667%	
Change in Proportionate Share	0.001834%	0.006188%	0.014031%	
Proportionate Share of the:				
Net Pension Liability	\$26,472,667	\$0	\$42,665,967	\$69,138,634
Net Pension Asset	0	35,830	0	35,830
Pension Expense	\$6,022,715	\$8,437	\$5,887,086	\$11,918,238

2019 pension expense for the member-directed defined contribution plan was \$13,259. The aggregate pension expense for all pension plans was \$11,931,497 for 2019.

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At December 31, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	OPF	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$1,221	\$0	\$1,752,975	\$1,754,196
Changes of assumptions	2,304,511	8,003	1,131,132	3,443,646
Net difference between projected and actual earnings on pension plan investments	3,593,082	7,718	5,256,412	8,857,212
Changes in proportion and differences between City contributions and proportionate share of contributions	219,118	0	947,027	1,166,145
City contributions subsequent to the measurement date	<u>1,898,223</u>	<u>21,624</u>	<u>2,525,931</u>	<u>4,445,778</u>
Total Deferred Outflows of Resources	<u><u>\$8,016,155</u></u>	<u><u>\$37,345</u></u>	<u><u>\$11,613,477</u></u>	<u><u>\$19,666,977</u></u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$347,601	\$14,633	\$39,842	\$402,076
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>54,313</u>	<u>10,650</u>	<u>556,006</u>	<u>620,969</u>
Total Deferred Inflows of Resources	<u><u>\$401,914</u></u>	<u><u>\$25,283</u></u>	<u><u>\$595,848</u></u>	<u><u>\$1,023,045</u></u>

\$4,445,778 reported as deferred outflows of resources related to pension resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	OPF	Total
2020	\$2,453,660	(\$177)	\$2,639,422	\$5,092,905
2021	1,257,980	(1,717)	1,490,004	2,746,267
2022	333,329	(1,555)	1,756,750	2,088,524
2023	1,671,049	864	2,465,109	4,137,022
2024	0	(2,313)	140,413	138,100
Thereafter	<u>0</u>	<u>(4,664)</u>	<u>0</u>	<u>(4,664)</u>
Total	<u><u>\$5,716,018</u></u>	<u><u>(\$9,562)</u></u>	<u><u>\$8,491,698</u></u>	<u><u>\$14,198,154</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.

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Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2018, are presented as follows:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October of 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change was effective beginning with the 2018 valuation.

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

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

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.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the traditional pension plan, the defined benefit component of the combined plan and the annuitized accounts of the member-directed plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94 percent for 2018.

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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 following table displays the Board-approved asset allocation policy for 2018 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 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other investments	18.00	5.50
Total	<u>100.00 %</u>	<u>5.95 %</u>

Discount Rate For 2018, the discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. For 2017, the discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members; therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan 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 (Asset) to Changes in the Discount Rate The following table presents the City's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
City's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$39,107,827	\$26,472,667	\$15,972,735
OPERS Combined Plan	(11,856)	(35,830)	(53,190)

Actuarial Assumptions – OPF

OPF's total pension liability as of December 31, 2018, is based on the results of an actuarial valuation date of January 1, 2018, 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

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employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future. Assumptions considered were: withdrawal rates, disability retirement, service retirement, DROP elections, mortality, percent married and forms of the payment, DROP interest rate, CPI-based COLA, investment returns, salary increases and payroll growth.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of January 1, 2018, are presented as follows:

Valuation Date	January 1, 2018, with actuarial liabilities rolled forward to December 31, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	8.0 percent
Projected Salary Increases	3.75 percent to 10.5 percent
Payroll Growth	Inflation rate of 2.75 percent plus productivity increase rate of 0.5 percent
Cost of Living Adjustments	3.00 percent simple; 2.2 percent simple for increases based on the lesser of the increase in CPI and 3 percent

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

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

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

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

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

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

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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, 2018, are summarized as follows:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash and Cash Equivalents	0.00 %	0.80 %
Domestic Equity	16.00	5.50
Non-US Equity	16.00	5.90
Private Markets	8.00	8.40
Core Fixed Income *	23.00	2.60
High Yield Fixed Income	7.00	4.80
Private Credit	5.00	7.50
U.S. Inflation Linked Bonds*	17.00	2.30
Master Limited Partnerships	8.00	6.40
Real Assets	8.00	7.00
Private Real Estate	12.00	6.10
Total	120.00 %	

Note: Assumptions are geometric.

* 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 previously disclosed, 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 8.00 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 8.00 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 8.00 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 (7.00 percent), or one percentage point higher (9.00 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	\$56,081,475	\$42,665,967	\$31,455,375

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Note 14 – Defined Benefit OPEB Plans

See Note 13 for a description of the net OPEB liability.

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

In order to qualify for postemployment 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 with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 75. See OPERS' annual financial report referenced later for additional information.

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

Disclosures for the health care plan are presented separately in the OPERS' annual 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 ORC provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care was no longer being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the ORC. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2019 was 4.0 percent.

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Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The City's contractually required contribution was \$5,304 for 2019. Of this amount, \$511 is reported as an intergovernmental payable.

Plan Description – Ohio Police & Fire Pension Fund

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

A retiree is eligible for the OPF health care stipend unless they have access to any other group coverage including employer and retirement coverage. The eligibility of spouses and dependent children could increase the stipend amount. If the spouse or dependents have access to any other group coverage including employer or retirement coverage, they are not eligible for stipend support from OPF. Even if an OPF member or their dependents are not eligible for a stipend, they can use the services of the third-party administrator to select and enroll in a plan. The stipend provided by OPF meets the definition of an Other Post Employment Benefit (OPEB) as described in Governmental Accounting Standards Board (GASB) Statement No. 75.

The Ohio Revised Code (ORC) 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 ORC.

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

Funding Policy – The ORC 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 fire employer units, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.5 percent of covered payroll for police employer units and 24 percent of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

The Board of Trustees is authorized to allocate a portion of the total employer contributions for retiree health care benefits. For 2019, the portion of employer contributions allocated to health care was 0.5 percent of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded.

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

The City's contractually required contribution to OPF was \$58,882 for 2019. Of this amount, \$5,341 is reported as an intergovernmental payable.

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OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. OPF's total OPEB liability was measured as of December 31, 2018, and was determined by rolling forward the total OPEB liability as of January 1, 2018, to December 31, 2018. The City's proportion of the net OPEB liability was based on the City's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>OPF</u>	<u>Total</u>
Proportion of the Net OPEB Liability:			
Current Measurement Date	0.092184%	0.522698%	
Prior Measurement Date	<u>0.090350%</u>	<u>0.508667%</u>	
Change in Proportionate Share	<u>0.001834%</u>	<u>0.014031%</u>	
Proportionate Share of the Net OPEB Liability	\$12,018,619	\$4,759,967	\$16,778,586
OPEB Expense	\$1,133,951	(\$23,399,799)	(\$22,265,848)

At December 31, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>OPF</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$4,070	\$0	\$4,070
Changes of assumptions	387,495	2,467,338	2,854,833
Net difference between projected and actual earnings on pension plan investments	550,983	161,129	712,112
Changes in proportion and differences between City contributions and proportionate share of contributions	133,561	623,081	756,642
City contributions subsequent to the measurement date	<u>5,304</u>	<u>58,882</u>	<u>64,186</u>
Total Deferred Outflows of Resources	<u>\$1,081,413</u>	<u>\$3,310,430</u>	<u>\$4,391,843</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$32,610	\$127,530	\$160,140
Changes of assumptions	0	1,317,784	1,317,784
Changes in proportion and differences between City contributions and proportionate share of contributions	<u>30,671</u>	<u>415,221</u>	<u>445,892</u>
Total Deferred Inflows of Resources	<u>\$63,281</u>	<u>\$1,860,535</u>	<u>\$1,923,816</u>

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\$64,186 reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	OPERS	OPF	Total
2020	\$468,460	\$243,013	\$711,473
2021	174,040	243,013	417,053
2022	92,760	243,013	335,773
2023	277,568	291,749	569,317
2024	0	214,915	214,915
Thereafter	0	155,310	155,310
Total	\$1,012,828	\$1,391,013	\$2,403,841

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.96 percent
Prior Measurement date	3.85 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	3.71 percent
Prior Measurement date	3.31 percent
Health Care Cost Trend Rate:	
Current measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Prior Measurement date	7.25 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

In October of 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change was effective for the 2018 valuation.

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

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

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

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.6 percent for 2018.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The following table displays the Board-approved asset allocation policy for 2018 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	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	100.00 %	5.16 %

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Discount Rate A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.71 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the City's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
City's proportionate share of the net OPEB liability	\$15,376,291	\$12,018,619	\$9,348,379

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuary's project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
City's proportionate share of the net OPEB liability	\$11,552,499	\$12,018,619	\$12,555,461

Actuarial Assumptions – OPF

OPF's total OPEB liability as of December 31, 2018, is based on the results of an actuarial valuation date of January 1, 2018, and rolled-forward using generally accepted actuarial procedures. The total OPEB liability is determined by OPF's actuaries in accordance with GASB Statement No. 74, as part of their annual

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valuation. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

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

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

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, are presented as follows:

Valuation Date	January 1, 2018, with actuarial liabilities rolled forward to December 31, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	8.0 percent
Projected Salary Increases	3.75 percent to 10.5 percent
Payroll Growth	Inflation rate of 2.75 percent plus productivity increase rate of 0.5 percent
Single discount rate:	
Current measurement date	4.66 percent
Prior measurement date	3.24 percent
Cost of Living Adjustments	3.00 percent simple; 2.2 percent simple for increased based on the lesser of the increase in CPI and 3 percent

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

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

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

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

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

The OPF health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 13.

Discount Rate For 2019, the total OPEB liability was calculated using the discount rate of 4.66 percent. For 2018, the total OPEB liability was calculated using the discount rate of 3.24 percent. The projection of cash flows used to determine the discount rate assumed the contribution from employers and from members would be computed based on contribution requirements as stipulated by State statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return of 8 percent. Based on those assumptions, OPF’s fiduciary net position was projected to not be able to make all future benefit payments of current plan members; therefore, a municipal bond rate of 4.13 percent at December 31, 2018 and 3.16 percent at December 31, 2017, was blended with the long-term rate of 8 percent, which resulted in a blended discount rate of 4.66 percent for 2018 and 3.24 percent for 2017. The municipal bond rate was determined using the Bond Buyers General Obligation 20-year Municipal Bond Index Rate. The OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments until 2031. The long-term expected rate of return on health care investments was applied to projected costs through 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the City’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate Net OPEB liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net OPEB liability calculated using the discount rate of 4.66 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.66 percent), or one percentage point higher (5.66 percent) than the current rate.

	1% Decrease (3.66%)	Current Discount Rate (4.66%)	1% Increase (5.66%)
City’s proportionate share of the net OPEB liability	\$5,798,939	\$4,759,967	\$3,887,840

Sensitivity of the City’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate The total OPEB liability is based on a medical benefit that is a flat dollar amount; therefore, it is unaffected by a health care cost trend rate. An increase or decrease in the trend rate would have no effect on the total OPEB liability.

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Note 15 – 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, 2018, 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 sworn fire personnel, vacation balances must be used within the calendar year. Any unused vacation after the calendar year is lost. For all other City employees, 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.

Life Insurance

The City provides life insurance to its employees through OneAmerica.

Note 16 – Accountability

At December 31, 2019, the garage operating, information technology, utility collections, health insurance, and property/liability insurance internal service funds had deficit net position of \$800,603, \$243,108, \$1,422,991, \$169,181, and \$2,719, respectively. The deficits were caused by the accrual of various liabilities. The general fund is liable for the deficit in these funds and provides transfers when cash is required, not when accruals occur.

Note 17 – 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 as follows:

Fund Balances	General	Community Development	Safety Services	Grants	Governmental Funds	Total
<i>Nonspendable:</i>						
Materials and Supplies Inventory	\$58,188	\$727	\$55,554	\$34,635	\$406,914	\$556,018
Unclaimed Monies	262,952	0	0	0	0	262,952
<i>Total Nonspendable</i>	<u>\$321,140</u>	<u>\$727</u>	<u>\$55,554</u>	<u>\$34,635</u>	<u>\$406,914</u>	<u>\$818,970</u>

(continued)

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Fund Balances (continued)	General	Community Development	Safety Services	Grants	Other Governmental Funds	Total
<i>Restricted for:</i>						
Capital Projects	\$0	\$0	\$0	\$0	\$1,885,333	\$1,885,333
Debt Service	0	0	0	0	19,478	19,478
Community Development	0	1,228,420	0	0	0	1,228,420
Transportation	0	0	0	0	1,022,262	1,022,262
Grants	0	0	0	177,440	0	177,440
Court Services	0	0	0	0	1,192,748	1,192,748
Public Safety	0	0	1,220,350	0	249,356	1,469,706
Parks and Recreation	0	0	0	0	533,943	533,943
Boulevard Lawn Improvements	0	0	0	0	6,329	6,329
Community Environment	0	0	0	0	4,065	4,065
Demolition	0	0	0	0	1,558,921	1,558,921
Indigent Driver Programs	0	0	0	0	333,554	333,554
Transient Occupancy Taxes	0	0	0	0	7,377	7,377
<i>Total Restricted</i>	<u>0</u>	<u>1,228,420</u>	<u>1,220,350</u>	<u>177,440</u>	<u>6,813,366</u>	<u>9,439,576</u>
<i>Committed to:</i>						
Capital Projects	0	0	0	0	1,120,534	1,120,534
Court Services	0	0	0	0	1,257,508	1,257,508
Alarm Monitoring	0	0	0	0	74,621	74,621
Community Advancement	0	0	0	0	64,410	64,410
Industrial Development	0	0	0	0	403,471	403,471
Safety Town	12,370	0	0	0	0	12,370
Shade Tree	1,070	0	0	0	0	1,070
27th Pay Reserve	711,280	0	0	0	0	711,280
Separation	1,869,581	0	0	0	0	1,869,581
<i>Total Committed</i>	<u>2,594,301</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,920,544</u>	<u>5,514,845</u>
<i>Assigned to:</i>						
Adopt-a-Park	7,746	0	0	0	0	7,746
Purchases on Order	637,454	0	0	0	0	637,454
<i>Total Assigned</i>	<u>645,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>645,200</u>
Unassigned	10,884,005	0	0	0	0	10,884,005
Total Fund Balances	<u><u>\$14,444,646</u></u>	<u><u>\$1,229,147</u></u>	<u><u>\$1,275,904</u></u>	<u><u>\$212,075</u></u>	<u><u>\$10,140,824</u></u>	<u><u>\$27,302,596</u></u>

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, 2019, is \$4,931,803.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 18 – 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 (budget) rather than fair value (GAAP).
4. Advances In and Advances Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
5. Budgetary revenues and expenditures of the 27th pay reserve, separation, and budget stabilization funds are classified to general fund for GAAP Reporting.
6. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
7. 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
GAAP Basis	\$498,715	(\$83,386)	(\$65,886)	(\$361,645)
Net Adjustment for Revenue Accruals	9,128	23,144	(1,420)	91,855
Beginning Unrecorded Cash	30,670	0	21,149	132
Ending Unrecorded Cash	(2,911)	0	(3,965)	(4,632)
Beginning Change in Fair Value of Investments	(259,650)	0	0	0
Ending Change in Fair Value of Investments	16,968	0	0	0
Advances In	48,000	0	0	0
Advances Out	(81,326)	0	0	0
Perspective Differences:				
Separation	(54,369)	0	0	0
Net Adjustment for Expenditure Accruals	115,939	(267,199)	97,938	280,238
Adjustments for Encumbrances	(769,820)	(570,889)	(301,716)	(977,180)
Budget Basis	<u><u>(\$448,656)</u></u>	<u><u>(\$898,330)</u></u>	<u><u>(\$253,900)</u></u>	<u><u>(\$971,232)</u></u>

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 19 – Significant Commitments

Contractual Commitments

As of December 31, 2019, the City had the following contractual commitments:

Project	Contract Amount	Amount Paid	Remaining on Contract
Water Meter Replacement Project	\$13,219,880	\$3,898,500	\$9,321,380
Airport Taxiway Reconstruction Project	5,025,246	4,207,126	818,120
Street Resurfacing	4,696,275	4,237,537	458,738
Park Avenue Pump Station Rehabilitation	4,054,121	84,149	3,969,972
Community Development Demolition Projects	647,817	505,400	142,417
Water Treatment Plant Rehabilitation Engineering	539,800	161,314	378,486
Woodland Reservoir Trihalomethane Removal	454,066	0	454,066
Municipal Court Software Project	429,314	309,928	119,386
Sewer Flow Monitoring	363,000	321,498	41,502
Touby's Run Flood Hazard Reduction Project	351,320	252,392	98,928
Clearfork Reservoir Seepage Mitigation Design	330,500	208,413	122,087
Airport Stormwater Management Facility	296,565	285,645	10,920
Water Treatment Plant South Field Line Replacement	236,000	129,703	106,297
Third Street Culvert Replacement Planning	213,364	77,775	135,589
Water Treatment Plant Asset Management Plan	186,000	182,167	3,833
North Lake Park Bridge Design	158,018	114,800	43,218
2021 International Plow Truck	145,413	0	145,413
Lucas Chest Compression Devices	92,891	0	92,891
Water Treatment Plant Drive and Fencing Upgrades	87,527	5,269	82,258
Municipal Building Electrical Upgrades	72,000	0	72,000
Community Development Rehabilitation Projects	64,900	0	64,900
2020 Chevrolet Tahoe for Police Department	61,991	5,785	56,206
Sterkel Park Planning	58,000	56,426	1,574
Total	<u>\$31,784,008</u>	<u>\$15,043,827</u>	<u>\$16,740,181</u>

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:

<i>Governmental Funds:</i>		<i>Proprietary Funds:</i>	
General	\$769,820	Water	\$5,878,062
Community Development	570,889	Sewer	11,353,135
Safety Services	301,716	Airport	24,452
Grant	977,180		
Other Governmental Funds	2,433,024	Total	<u>\$17,255,649</u>
Total	<u>\$5,052,629</u>	Internal Service Funds	<u>\$644,110</u>

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 20 – Subsequent Events

The United States and the State of Ohio declared a state of emergency in March 2020 due to the global Coronavirus Disease 2019 (COVID-19) pandemic. The financial impact of COVID-19 will impact subsequent periods of the City. The impact on the City's future operating costs, revenues, and any recovery from emergency funding, either federal or State, cannot be estimated.

Subsequent to year-end, the City's investment portfolio and/or the investments of the pension and other employee benefit plan in which the City participates have incurred a significant decline in fair value, consistent with the general decline in financial markets; however, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined.

On June 25, 2020, the City received \$1,690,386 in federal assistance from the United States Department of Treasury, through the State of Ohio and Richland County, under the Coronavirus Aid, Relief, and Economic Security Act. Funds may be used to cover expenses incurred from March 1, 2020 through December 31, 2020 as a result of the COVID-19 pandemic.

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 Six Years (1) **

	2019	2018	2017
City's Proportion of the Net Pension Liability	0.096658%	0.094824%	0.095886%
City's Proportionate Share of the Net Pension Liability	\$26,472,667	\$14,876,044	\$21,774,076
City's Covered Payroll	\$13,060,636	\$13,025,577	\$12,397,700
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	202.69%	114.21%	175.63%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%

(1) Although this schedule is intended to show information for ten years, information prior to 2014 is not available. An additional column will be added each year.

* Amounts presented for each year were determined as of the City's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information

2016	2015	2014
0.093199%	0.093212%	0.093212%
\$16,143,240	\$11,242,407	\$10,988,479
\$11,508,800	\$11,427,733	\$11,212,938
140.27%	98.38%	98.00%
81.08%	86.45%	86.36%

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

	2019	2018
City's Proportion of the Net Pension Asset	0.032042%	0.025854%
City's Proportionate Share of the Net Pension Asset	\$35,830	\$35,196
City's Covered Payroll	\$137,043	\$105,885
City's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-26.15%	-33.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the City's participation in this plan was considered immaterial in previous years. An additional column will be added each year.

* Amounts presented for each year were determined as of the City's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
City's Proportion of the Net OPEB Liability	0.092184%	0.090350%	0.091210%
City's Proportionate Share of the Net OPEB Liability	\$12,018,619	\$9,811,344	\$9,212,520
City's Covered Payroll	\$13,376,129	\$13,166,637	\$12,608,292
City's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	89.85%	74.52%	73.07%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%

(1) Although this schedule is intended to show information for ten years, information prior to 2017 is not available. An additional column will be added each year.

* Amounts presented for each year were determined as of the City's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information

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 Six Years (1) **

	<u>2019</u>	<u>2018</u>	<u>2017</u>
City's Proportion of the Net Pension Liability	0.522698%	0.508667%	0.519547%
City's Proportionate Share of the Net Pension Liability	\$42,665,967	\$31,219,190	\$32,907,585
City's Covered Payroll	\$12,148,287	\$10,943,848	\$10,687,145
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	351.21%	285.27%	307.92%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	63.07%	70.91%	68.36%

(1) Although this schedule is intended to show information for ten years, information prior to 2014 is not available. An additional column will be added each year.

* Amounts presented for each year were determined as of the City's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information

<u>2016</u>	<u>2015</u>	<u>2014</u>
0.509800%	0.517346%	0.517346%
\$32,795,792	\$26,800,685	\$25,196,378
\$11,407,035	\$10,149,764	\$9,798,552
287.50%	264.05%	257.14%
66.77%	71.71%	73.00%

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

	2019	2018	2017
City's Proportion of the Net OPEB Liability	0.522698%	0.508667%	0.519547%
City's Proportionate Share of the Net OPEB Liability	\$4,759,967	\$28,820,361	\$24,661,728
City's Covered Payroll	\$12,148,287	\$10,943,848	\$10,687,145
City's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	39.18%	263.35%	230.76%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.57%	14.13%	15.96%

(1) Although this schedule is intended to show information for ten years, information prior to 2017 is not available. An additional column will be added each year.

* Amounts presented for each year were determined as of the City's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information

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City of Mansfield, Ohio
Required Supplementary Information
Schedule of City Contributions
Ohio Public Employees Retirement System
Last Seven Years (1)

	2019	2018	2017
Net Pension Liability - Traditional Plan			
Contractually Required Contribution	\$1,898,223	\$1,828,489	\$1,693,325
Contribution in Relation to the Contractually Required Contribution	<u>(1,898,223)</u>	<u>(1,828,489)</u>	<u>(1,693,325)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
City Covered Payroll	\$13,558,736	\$13,060,636	\$13,025,577
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>
Net Pension Asset - Combined Plan (3)			
Contractually Required Contribution	\$21,624	\$19,186	\$13,765
Contribution in Relation to the Contractually Required Contribution	<u>(21,624)</u>	<u>(19,186)</u>	<u>(13,765)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
City Covered Payroll	\$154,457	\$137,043	\$105,885
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>
Net OPEB Liability - OPEB Plan (4)			
Contractually Required Contribution	\$5,304	\$7,138	\$132,722
Contribution in Relation to the Contractually Required Contribution	<u>(5,304)</u>	<u>(7,138)</u>	<u>(132,722)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
City Covered Payroll (2)	\$13,845,793	\$13,376,129	\$13,166,637
OPEB Contributions as a Percentage of Covered Payroll	<u>0.04%</u>	<u>0.05%</u>	<u>1.01%</u>

(1) Although this schedule is intended to show information for ten years, information prior to 2013 is not available. An additional column will be added each year.

(2) The OPEB plan includes the members from the traditional plan, the combined plan and the member-directed plan. The member-directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

(3) Information prior to 2015 is not available.

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

See accompanying notes to the required supplementary information

2016	2015	2014	2013
\$1,487,724	\$1,381,056	\$1,371,328	\$1,457,682
(1,487,724)	(1,381,056)	(1,371,328)	(1,457,682)
\$0	\$0	\$0	\$0
\$12,397,700	\$11,508,800	\$11,427,733	\$11,212,938
12.00%	12.00%	12.00%	13.00%
\$5,612	\$2,022		
(5,612)	(2,022)		
\$0	\$0		
\$46,767	\$16,850		
12.00%	12.00%		
\$255,442			
(255,442)			
\$0			
\$12,608,292			
2.03%			

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

	2019	2018	2017
Net Pension Liability			
Contractually Required Contribution	\$2,525,931	\$2,596,591	\$2,334,531
Contribution in Relation to the Contractually Required Contribution	<u>(2,525,931)</u>	<u>(2,596,591)</u>	<u>(2,334,531)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
City Covered Payroll (2)	\$11,776,407	\$12,148,287	\$10,943,848
Pension Contributions as a Percentage of Covered Payroll	<u>21.45%</u>	<u>21.37%</u>	<u>21.33%</u>
Net OPEB Liability			
Contractually Required Contribution	\$58,882	\$60,741	\$54,720
Contribution in Relation to the Contractually Required Contribution	<u>(58,882)</u>	<u>(60,741)</u>	<u>(54,720)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>
Total Contributions as a Percentage of Covered Payroll	<u>21.95%</u>	<u>21.87%</u>	<u>21.83%</u>

(1) Although this schedule is intended to show information for ten years, information prior to 2013 is not available. An additional column will be added each year.

(2) The City's covered payroll is the same for pension and OPEB.

See accompanying notes to the required supplementary information

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$2,272,964	\$2,426,044	\$2,165,060	\$1,791,736
<u>(2,272,964)</u>	<u>(2,426,044)</u>	<u>(2,165,060)</u>	<u>(1,791,736)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$10,687,145	\$11,407,035	\$10,149,764	\$9,798,552
<u>21.27%</u>	<u>21.27%</u>	<u>21.33%</u>	<u>18.29%</u>
\$53,436	\$57,035	\$50,748	\$354,381
<u>(53,436)</u>	<u>(57,035)</u>	<u>(50,748)</u>	<u>(354,381)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>3.62%</u>
<u>21.77%</u>	<u>21.77%</u>	<u>21.83%</u>	<u>21.91%</u>

City of Mansfield, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2017 and in 2016 and prior are presented as follows:

	2019	2018 and 2017	2016 and prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the previously described tables.

Amounts reported for 2016 and prior use mortality rates 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.

Changes in Assumptions – OPERS Pension – Combined Plan

For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Changes in Assumptions – OPF Pension

Amounts reported beginning in 2018 incorporate changes in assumptions used by OPF in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2017 and prior are presented as follows:

City of Mansfield, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

	Beginning in 2018	2017 and Prior
Valuation Date	January 1, 2017, with actuarial liabilities rolled forward to December 31, 2017	January 1, 2016, with actuarial liabilities rolled forward to December 31, 2016
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Investment Rate of Return	8.0 percent	8.25 percent
Projected Salary Increases	3.75 percent to 10.5 percent	4.25 percent to 11 percent
Payroll Growth	Inflation rate of 2.75 percent plus productivity increase rate of 0.5 percent	Inflation rate of 3.25 percent plus productivity increase rate of 0.5 percent
Cost of Living Adjustments	3.00 percent simple; 2.2 percent simple for increased based on the lesser of the increase in CPI and 3 percent	3.00 percent simple; 2.6 percent simple for increased based on the lesser of the increase in CPI and 3 percent

Amounts reported beginning in 2018 use valuation, mortality for non-disabled participants is based on the RP-2014 Total Employee and Healthy Annuitant Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale. Rates for surviving beneficiaries are adjusted by 120 percent.

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

Amounts reported beginning in 2018 use valuation, mortality for disabled retirees is based on the RP-2014 Disabled Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale.

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

Amounts reported for 2017 and prior use valuation, rates of death were 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.

Changes in Assumptions – OPERS OPEB

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent and the municipal bond rate changed from 3.31 percent to 3.71 percent. For 2019, the health care cost trend rate was 10 percent, initial; 3.25 ultimate in 2029. For 2018, the health care cost trend rate was 7.25 percent, initial; 3.25 percent ultimate in 2028.

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

City of Mansfield, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Changes in Assumptions – OPF OPEB

For 2019, the single discount rate changed from 3.24 percent to 4.66 percent.

For 2018, the single discount rate changed from 3.79 percent to 3.24 percent.

Changes in Benefit Terms – OPF OPEB

For 2019, OPF recognized a change in benefit terms. Under this new model, OPF provides eligible retirees with a fixed stipend earmarked to pay for health care and Medicare Part B reimbursements. This new model replaced the self-insured health care plan used in prior years.

Combining and Individual Fund Statements and Schedules

Fund Descriptions – Nonmajor Governmental Funds

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.

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.

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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. This fund did not have any budgetary activity in 2019; therefore, budgetary information is not provided.

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.

Honor Guard Donations Fund To account for and report private donations restricted for miscellaneous operating expenses of the Honor Guard program.

Transient Occupancy Taxes Fund To account for and report collections of transient occupancy taxes on hotel/motel guests. Monies collected go to the Richland County Convention and Visitors Bureau and Downtown Mansfield.

27th Pay Reserve Fund To account for and report the accumulation of resources for the calendar years with an additional pay. This fund is included with the general fund for GAAP reporting. This fund did not have any budgetary activity in 2019; therefore, budgetary information is not provided.

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. This fund did not have any budgetary activity in 2019; therefore, budgetary information is not provided.

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Debt Service Fund

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.

Nonmajor Capital Projects Funds

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.

Capital Equipment Fund To account for and report sale of capital assets committed for the purchase of equipment for the City.

Permanent Improvements Fund To account for and report sale of City-owned permanent improvements, including land and interests therein, committed for the construction or acquisition of new permanent improvements. This fund did not have any budgetary activity in 2019; therefore, budgetary information is not provided.

Downtown Improvements Fund To account for and report transfers from the general fund committed for downtown improvement projects.

City of Mansfield, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,697,070	\$19,478	\$3,037,747	\$9,754,295
Cash and Cash Equivalents				
In Segregated Accounts	67,573	0	0	67,573
Income Taxes Receivable	229,010	0	443,266	672,276
Intergovernmental Receivable	1,561,662	0	7,249	1,568,911
Accrued Interest Receivable	907	0	0	907
Loans Receivable	177,275	0	0	177,275
Special Assessments Receivable	14,344	0	0	14,344
Materials and Supplies Inventory	406,914	0	0	406,914
<i>Total Assets</i>	<u>\$9,154,755</u>	<u>\$19,478</u>	<u>\$3,488,262</u>	<u>\$12,662,495</u>
Liabilities				
Accounts Payable	\$499,187	\$0	\$3,961	\$503,148
Contracts Payable	0	0	174,567	174,567
Accrued Wages	92,204	0	0	92,204
Payroll Withholdings Payable	3,218	0	0	3,218
Intergovernmental Payable	50,275	0	31,477	81,752
<i>Total Liabilities</i>	<u>644,884</u>	<u>0</u>	<u>210,005</u>	<u>854,889</u>
Deferred Inflows of Resources				
Unavailable Revenue	1,394,392	0	272,390	1,666,782
Fund Balances				
Nonspendable	406,914	0	0	406,914
Restricted	4,908,555	19,478	1,885,333	6,813,366
Committed	1,800,010	0	1,120,534	2,920,544
<i>Total Fund Balances</i>	<u>7,115,479</u>	<u>19,478</u>	<u>3,005,867</u>	<u>10,140,824</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$9,154,755</u>	<u>\$19,478</u>	<u>\$3,488,262</u>	<u>\$12,662,495</u>

City of Mansfield, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Municipal Income Tax	\$1,993,310	\$0	\$3,992,291	\$5,985,601
Transient Occupancy Taxes	146,500	0	0	146,500
Charges for Services	309,134	0	125,000	434,134
Licenses, Permits and Fees	33,906	0	0	33,906
Fines and Forfeitures	1,275,780	0	0	1,275,780
Intergovernmental	3,575,726	0	0	3,575,726
Contributions and Donations	5,264	0	0	5,264
Special Assessments	4,168	0	0	4,168
Interest	12,418	0	0	12,418
Other	29,653	0	49,396	79,049
<i>Total Revenues</i>	<u>7,385,859</u>	<u>0</u>	<u>4,166,687</u>	<u>11,552,546</u>
Expenditures				
Current:				
General Government	1,455,145	0	0	1,455,145
Security of Persons and Property	875,260	0	0	875,260
Transportation	2,879,922	0	0	2,879,922
Community Environment	1,250,929	0	0	1,250,929
Leisure Time Activities	805,921	0	0	805,921
Capital Outlay	0	0	4,943,422	4,943,422
Debt Service:				
Principal Retirement	0	333,597	138,073	471,670
Interest and Fiscal Charges	0	77,560	2,875	80,435
<i>Total Expenditures</i>	<u>7,267,177</u>	<u>411,157</u>	<u>5,084,370</u>	<u>12,762,704</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>118,682</u>	<u>(411,157)</u>	<u>(917,683)</u>	<u>(1,210,158)</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	848,956	848,956
Transfers In	298,422	411,162	205,392	914,976
Transfers Out	(150,886)	0	0	(150,886)
<i>Total Other Financing Sources (Uses)</i>	<u>147,536</u>	<u>411,162</u>	<u>1,054,348</u>	<u>1,613,046</u>
<i>Net Change in Fund Balances</i>	266,218	5	136,665	402,888
<i>Fund Balances Beginning of Year</i>	<u>6,849,261</u>	<u>19,473</u>	<u>2,869,202</u>	<u>9,737,936</u>
<i>Fund Balances End of Year</i>	<u><u>\$7,115,479</u></u>	<u><u>\$19,478</u></u>	<u><u>\$3,005,867</u></u>	<u><u>\$10,140,824</u></u>

City of Mansfield, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Street Construction, Maintenance and Repair	State Highway	Alarm Monitoring	Regional Community Advancement	Drug Enforcement
Assets					
Equity in Pooled Cash and Cash Equivalents	\$512,051	\$185,638	\$76,684	\$60,326	\$7,271
Cash and Cash Equivalents					
In Segregated Accounts	0	0	0	0	0
Income Taxes Receivable	0	0	0	0	0
Intergovernmental Receivable	1,430,907	116,021	0	13,556	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	397,111	0	0	0	0
<i>Total Assets</i>	<u>\$2,340,069</u>	<u>\$301,659</u>	<u>\$76,684</u>	<u>\$73,882</u>	<u>\$7,271</u>
Liabilities					
Accounts Payable	\$180,793	\$0	\$2,063	\$0	\$0
Accrued Wages	42,599	0	0	1,632	0
Payroll Withholdings Payable	427	0	0	71	0
Intergovernmental Payable	15,217	0	0	443	0
<i>Total Liabilities</i>	<u>239,036</u>	<u>0</u>	<u>2,063</u>	<u>2,146</u>	<u>0</u>
Deferred Inflows of Resources					
Unavailable Revenue	1,147,140	93,012	0	7,326	0
Fund Balances					
Nonspendable	397,111	0	0	0	0
Restricted	556,782	208,647	0	0	7,271
Committed	0	0	74,621	64,410	0
<i>Total Fund Balances</i>	<u>953,893</u>	<u>208,647</u>	<u>74,621</u>	<u>64,410</u>	<u>7,271</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,340,069</u>	<u>\$301,659</u>	<u>\$76,684</u>	<u>\$73,882</u>	<u>\$7,271</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>
\$35,954	\$82,608	\$260,333	\$234,131	\$270,447	\$60,047	\$271,462
0	0	0	0	1,557	325	10,355
0	0	0	0	0	0	0
0	0	0	0	0	1,178	0
0	0	0	907	0	0	0
0	0	0	177,275	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	2,110
<u>\$35,954</u>	<u>\$82,608</u>	<u>\$260,333</u>	<u>\$412,313</u>	<u>\$272,004</u>	<u>\$61,550</u>	<u>\$283,927</u>
\$0	\$0	\$3,500	\$45	\$0	\$0	\$2,003
0	0	0	3,570	0	0	2,753
0	0	0	0	0	0	0
0	347	0	5,227	0	0	1,939
0	347	3,500	8,842	0	0	6,695
0	0	0	0	0	0	0
0	0	0	0	0	0	2,110
35,954	82,261	256,833	0	272,004	61,550	275,122
0	0	0	403,471	0	0	0
35,954	82,261	256,833	403,471	272,004	61,550	277,232
<u>\$35,954</u>	<u>\$82,608</u>	<u>\$260,333</u>	<u>\$412,313</u>	<u>\$272,004</u>	<u>\$61,550</u>	<u>\$283,927</u>

(continued)

City of Mansfield, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2019

	Legal Research	Probation Services	Court Costs	Boulevard Assessments	PAL Donations
Assets					
Equity in Pooled Cash and Cash Equivalents	\$247,392	\$668,597	\$1,249,531	\$6,729	\$5,835
Cash and Cash Equivalents					
In Segregated Accounts	3,107	6,004	46,225	0	0
Income Taxes 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	14,344	0
Materials and Supplies Inventory	0	5,011	603	0	0
<i>Total Assets</i>	<u>\$250,499</u>	<u>\$679,612</u>	<u>\$1,296,359</u>	<u>\$21,073</u>	<u>\$5,835</u>
Liabilities					
Accounts Payable	\$0	\$3,187	\$913	\$400	\$0
Accrued Wages	0	2,370	25,466	0	0
Payroll Withholdings Payable	0	740	1,434	0	0
Intergovernmental Payable	310	867	10,435	0	0
<i>Total Liabilities</i>	<u>310</u>	<u>7,164</u>	<u>38,248</u>	<u>400</u>	<u>0</u>
Deferred Inflows of Resources					
Unavailable Revenue	0	0	0	14,344	0
Fund Balances					
Nonspendable	0	5,011	603	0	0
Restricted	250,189	667,437	0	6,329	5,835
Committed	0	0	1,257,508	0	0
<i>Total Fund Balances</i>	<u>250,189</u>	<u>672,448</u>	<u>1,258,111</u>	<u>6,329</u>	<u>5,835</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$250,499</u>	<u>\$679,612</u>	<u>\$1,296,359</u>	<u>\$21,073</u>	<u>\$5,835</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>Honor Guard Donations</u>	<u>Transient Occupancy Taxes</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$3,549	\$9,711	\$4,065	\$527,054	\$132,600	\$1,781,691	\$3,364	\$0	\$6,697,070
0	0	0	0	0	0	0	0	67,573
0	0	0	97,519	35,461	88,653	0	7,377	229,010
0	0	0	0	0	0	0	0	1,561,662
0	0	0	0	0	0	0	0	907
0	0	0	0	0	0	0	0	177,275
0	0	0	0	0	0	0	0	14,344
0	0	0	2,079	0	0	0	0	406,914
<u>\$3,549</u>	<u>\$9,711</u>	<u>\$4,065</u>	<u>\$626,652</u>	<u>\$168,061</u>	<u>\$1,870,344</u>	<u>\$3,364</u>	<u>\$7,377</u>	<u>\$9,154,755</u>
\$0	\$0	\$0	\$10,601	\$44,417	\$251,265	\$0	\$0	\$499,187
0	0	0	13,814	0	0	0	0	92,204
0	0	0	0	0	546	0	0	3,218
0	0	0	7,884	1,022	6,584	0	0	50,275
0	0	0	32,299	45,439	258,395	0	0	644,884
0	0	0	58,331	21,211	53,028	0	0	1,394,392
0	0	0	2,079	0	0	0	0	406,914
3,549	9,711	4,065	533,943	101,411	1,558,921	3,364	7,377	4,908,555
0	0	0	0	0	0	0	0	1,800,010
<u>3,549</u>	<u>9,711</u>	<u>4,065</u>	<u>536,022</u>	<u>101,411</u>	<u>1,558,921</u>	<u>3,364</u>	<u>7,377</u>	<u>7,115,479</u>
<u>\$3,549</u>	<u>\$9,711</u>	<u>\$4,065</u>	<u>\$626,652</u>	<u>\$168,061</u>	<u>\$1,870,344</u>	<u>\$3,364</u>	<u>\$7,377</u>	<u>\$9,154,755</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, 2019

	Street Construction, Maintenance and Repair	State Highway	Alarm Monitoring	Regional Community Advancement	Drug Enforcement
Revenues					
Municipal Income Tax	\$0	\$0	\$0	\$0	\$0
Transient Occupancy Taxes	0	0	0	0	0
Charges for Services	0	0	0	0	0
Licenses, Permits and Fees	1,675	0	27,229	0	0
Fines and Forfeitures	0	0	0	0	466
Intergovernmental	2,702,318	219,108	0	53,356	0
Contributions and Donations	0	0	0	0	0
Special Assessments	0	0	0	0	0
Interest	4,799	2,196	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>2,708,792</u>	<u>221,304</u>	<u>27,229</u>	<u>53,356</u>	<u>466</u>
Expenditures					
Current:					
General Government	0	0	0	49,857	0
Security of Persons and Property	0	0	17,716	0	0
Transportation	2,608,867	79,999	0	0	0
Community Environment	0	0	0	0	0
Leisure Time Activities	0	0	0	0	0
<i>Total Expenditures</i>	<u>2,608,867</u>	<u>79,999</u>	<u>17,716</u>	<u>49,857</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>99,925</u>	<u>141,305</u>	<u>9,513</u>	<u>3,499</u>	<u>466</u>
Other Financing Sources (Uses)					
Transfers In	26,310	0	0	0	0
Transfers Out	(110,928)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(84,618)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	15,307	141,305	9,513	3,499	466
<i>Fund Balances Beginning of Year</i>	<u>938,586</u>	<u>67,342</u>	<u>65,108</u>	<u>60,911</u>	<u>6,805</u>
<i>Fund Balances End of Year</i>	<u>\$953,893</u>	<u>\$208,647</u>	<u>\$74,621</u>	<u>\$64,410</u>	<u>\$7,271</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
0	0	0	0	0	0	0
6,399	51,748	0	0	30,143	0	213,676
0	0	570,246	0	15,511	15,187	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	5,423	0	0	0
2,680	0	0	2,773	0	0	0
<u>9,079</u>	<u>51,748</u>	<u>570,246</u>	<u>8,196</u>	<u>45,654</u>	<u>15,187</u>	<u>213,676</u>
0	0	0	163,710	0	0	199,154
25,058	37,221	300,000	0	0	3,692	0
0	0	191,056	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>25,058</u>	<u>37,221</u>	<u>491,056</u>	<u>163,710</u>	<u>0</u>	<u>3,692</u>	<u>199,154</u>
<u>(15,979)</u>	<u>14,527</u>	<u>79,190</u>	<u>(155,514)</u>	<u>45,654</u>	<u>11,495</u>	<u>14,522</u>
0	0	0	125,178	0	0	0
0	0	0	(3,072)	0	0	0
0	0	0	122,106	0	0	0
<u>(15,979)</u>	<u>14,527</u>	<u>79,190</u>	<u>(33,408)</u>	<u>45,654</u>	<u>11,495</u>	<u>14,522</u>
<u>51,933</u>	<u>67,734</u>	<u>177,643</u>	<u>436,879</u>	<u>226,350</u>	<u>50,055</u>	<u>262,710</u>
<u>\$35,954</u>	<u>\$82,261</u>	<u>\$256,833</u>	<u>\$403,471</u>	<u>\$272,004</u>	<u>\$61,550</u>	<u>\$277,232</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, 2019

	Legal Research	Probation Services	Court Costs	Boulevard Assessments	PAL Donations
Revenues					
Municipal Income Tax	\$0	\$0	\$0	\$0	\$0
Transient Occupancy Taxes	0	0	0	0	0
Charges for Services	0	295,124	0	0	0
Licenses, Permits and Fees	0	0	5,002	0	0
Fines and Forfeitures	52,560	0	920,788	0	0
Intergovernmental	0	0	0	0	0
Contributions and Donations	0	0	0	0	0
Special Assessments	0	0	0	4,168	0
Interest	0	0	0	0	0
Other	0	8,942	0	0	2,500
<i>Total Revenues</i>	<u>52,560</u>	<u>304,066</u>	<u>925,790</u>	<u>4,168</u>	<u>2,500</u>
Expenditures					
Current:					
General Government	39,901	111,758	748,629	3,013	0
Security of Persons and Property	0	0	0	0	1,765
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>39,901</u>	<u>111,758</u>	<u>748,629</u>	<u>3,013</u>	<u>1,765</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>12,659</u>	<u>192,308</u>	<u>177,161</u>	<u>1,155</u>	<u>735</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	0
Transfers Out	0	0	(26,576)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(26,576)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	12,659	192,308	150,585	1,155	735
<i>Fund Balances Beginning of Year</i>	<u>237,530</u>	<u>480,140</u>	<u>1,107,526</u>	<u>5,174</u>	<u>5,100</u>
<i>Fund Balances End of Year</i>	<u>\$250,189</u>	<u>\$672,448</u>	<u>\$1,258,111</u>	<u>\$6,329</u>	<u>\$5,835</u>

DARE Donations	K-9 Donations	Donations Against Injection Wells	Parks and Recreation	Street Lighting	Demolition	Honor Guard Donations	Transient Occupancy Taxes	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$877,056	\$318,930	\$797,324	\$0	\$0	\$1,993,310
0	0	0	0	0	0	0	146,500	146,500
0	0	0	14,010	0	0	0	0	309,134
0	0	0	0	0	0	0	0	33,906
0	0	0	0	0	0	0	0	1,275,780
0	0	0	0	0	0	0	0	3,575,726
0	0	0	0	0	0	5,264	0	5,264
0	0	0	0	0	0	0	0	4,168
0	0	0	0	0	0	0	0	12,418
2,151	2,292	0	8,315	0	0	0	0	29,653
<u>2,151</u>	<u>2,292</u>	<u>0</u>	<u>899,381</u>	<u>318,930</u>	<u>797,324</u>	<u>5,264</u>	<u>146,500</u>	<u>7,385,859</u>
0	0	0	0	0	0	0	139,123	1,455,145
4,321	6,700	0	0	476,387	0	2,400	0	875,260
0	0	0	0	0	0	0	0	2,879,922
0	0	0	0	0	1,250,929	0	0	1,250,929
0	0	0	805,921	0	0	0	0	805,921
<u>4,321</u>	<u>6,700</u>	<u>0</u>	<u>805,921</u>	<u>476,387</u>	<u>1,250,929</u>	<u>2,400</u>	<u>139,123</u>	<u>7,267,177</u>
(2,170)	(4,408)	0	93,460	(157,457)	(453,605)	2,864	7,377	118,682
0	0	0	0	146,934	0	0	0	298,422
0	0	0	(10,310)	0	0	0	0	(150,886)
0	0	0	(10,310)	146,934	0	0	0	147,536
(2,170)	(4,408)	0	83,150	(10,523)	(453,605)	2,864	7,377	266,218
5,719	14,119	4,065	452,872	111,934	2,012,526	500	0	6,849,261
<u>\$3,549</u>	<u>\$9,711</u>	<u>\$4,065</u>	<u>\$536,022</u>	<u>\$101,411</u>	<u>\$1,558,921</u>	<u>\$3,364</u>	<u>\$7,377</u>	<u>\$7,115,479</u>

City of Mansfield, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019

	Street Resurfacing	Ohio Public Works Commission	Reid Industrial Park Project	Police Capital Equipment	Electrical Service Upgrade
Assets					
Equity in Pooled Cash and Cash Equivalents	\$1,825,408	\$0	\$91,755	\$16,080	\$73,095
Income Taxes Receivable	443,266	0	0	0	0
Intergovernmental Receivable	0	7,249	0	0	0
<i>Total Assets</i>	<u>\$2,268,674</u>	<u>\$7,249</u>	<u>\$91,755</u>	<u>\$16,080</u>	<u>\$73,095</u>
Liabilities					
Accounts Payable	\$3,911	\$0	\$0	\$50	\$0
Contracts Payable	174,567	0	0	0	0
Intergovernmental Payable	31,477	0	0	0	0
<i>Total Liabilities</i>	<u>209,955</u>	<u>0</u>	<u>0</u>	<u>50</u>	<u>0</u>
Deferred Inflows of Resources					
Unavailable Revenue	265,141	7,249	0	0	0
Fund Balances					
Restricted	1,793,578	0	91,755	0	0
Committed	0	0	0	16,030	73,095
<i>Total Fund Balances</i>	<u>1,793,578</u>	<u>0</u>	<u>91,755</u>	<u>16,030</u>	<u>73,095</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,268,674</u>	<u>\$7,249</u>	<u>\$91,755</u>	<u>\$16,080</u>	<u>\$73,095</u>

Fire Capital Equipment	Capital Equipment	Permanent Improvements	Downtown Improvements	Total Nonmajor Capital Projects Funds
\$228,366	\$105,960	\$554,225	\$142,858	\$3,037,747
0	0	0	0	443,266
0	0	0	0	7,249
<u>\$228,366</u>	<u>\$105,960</u>	<u>\$554,225</u>	<u>\$142,858</u>	<u>\$3,488,262</u>
\$0	\$0	\$0	\$0	\$3,961
0	0	0	0	174,567
0	0	0	0	31,477
0	0	0	0	210,005
0	0	0	0	272,390
0	0	0	0	1,885,333
228,366	105,960	554,225	142,858	1,120,534
228,366	105,960	554,225	142,858	3,005,867
<u>\$228,366</u>	<u>\$105,960</u>	<u>\$554,225</u>	<u>\$142,858</u>	<u>\$3,488,262</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, 2019

	Street Resurfacing	Reid Industrial Park Project	Police Capital Equipment	Electrical Service Upgrade	Fire Capital Equipment
Revenues					
Municipal Income Tax	\$3,992,291	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	125,000
Other	0	0	0	0	25,000
<i>Total Revenues</i>	<u>3,992,291</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>150,000</u>
Expenditures					
Capital Outlay	3,991,787	11,866	33,135	0	848,956
Debt Service:					
Principal Retirement	0	0	0	0	138,073
Interest and Fiscal Charges	0	0	0	0	2,875
<i>Total Expenditures</i>	<u>3,991,787</u>	<u>11,866</u>	<u>33,135</u>	<u>0</u>	<u>989,904</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>504</u>	<u>(11,866)</u>	<u>(33,135)</u>	<u>0</u>	<u>(839,904)</u>
Other Financing Sources					
Inception of Capital Lease	0	0	0	0	848,956
Transfers In	0	0	6,256	7,261	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>6,256</u>	<u>7,261</u>	<u>848,956</u>
<i>Net Change in Fund Balances</i>	504	(11,866)	(26,879)	7,261	9,052
<i>Fund Balances Beginning of Year</i>	<u>1,793,074</u>	<u>103,621</u>	<u>42,909</u>	<u>65,834</u>	<u>219,314</u>
<i>Fund Balances End of Year</i>	<u>\$1,793,578</u>	<u>\$91,755</u>	<u>\$16,030</u>	<u>\$73,095</u>	<u>\$228,366</u>

Capital Equipment	Permanent Improvements	Downtown Improvements	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$3,992,291
0	0	0	125,000
<u>24,396</u>	<u>0</u>	<u>0</u>	<u>49,396</u>
<u>24,396</u>	<u>0</u>	<u>0</u>	<u>4,166,687</u>
8,661	0	49,017	4,943,422
0	0	0	138,073
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,875</u>
<u>8,661</u>	<u>0</u>	<u>49,017</u>	<u>5,084,370</u>
<u>15,735</u>	<u>0</u>	<u>(49,017)</u>	<u>(917,683)</u>
0	0	0	848,956
<u>0</u>	<u>0</u>	<u>191,875</u>	<u>205,392</u>
<u>0</u>	<u>0</u>	<u>191,875</u>	<u>1,054,348</u>
15,735	0	142,858	136,665
<u>90,225</u>	<u>554,225</u>	<u>0</u>	<u>2,869,202</u>
<u>\$105,960</u>	<u>\$554,225</u>	<u>\$142,858</u>	<u>\$3,005,867</u>

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Fund Descriptions – Internal Service Funds

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.

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, 2019

	Garage Operating	Information Technology	Utility Collections
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$106,844	\$23,811	\$57,840
Materials and Supplies Inventory	11,567	0	2,315
<i>Total Current Assets</i>	<u>118,411</u>	<u>23,811</u>	<u>60,155</u>
Noncurrent Assets:			
Net Pension Asset	1,075	358	1,792
Capital Assets:			
Depreciable Capital Assets, Net	38,308	332,541	54,887
<i>Total Noncurrent Assets</i>	<u>39,383</u>	<u>332,899</u>	<u>56,679</u>
<i>Total Assets</i>	<u>157,794</u>	<u>356,710</u>	<u>116,834</u>
Deferred Outflows of Resources			
Pension	241,609	83,786	402,674
OPEB	32,442	10,815	54,070
<i>Total Deferred Outflows of Resources</i>	<u>274,051</u>	<u>94,601</u>	<u>456,744</u>
Liabilities			
Current Liabilities:			
Accounts Payable	44,166	8,743	9,041
Accrued Wages	13,845	7,756	28,161
Payroll Withholdings Payable	57	0	0
Intergovernmental Payable	4,927	2,425	10,280
Claims Payable	0	0	0
Accrued Interest Payable	0	508	0
Interfund Payable	0	81,326	0
Capital Lease Payable	0	48,732	0
<i>Total Current Liabilities</i>	<u>62,995</u>	<u>149,490</u>	<u>47,482</u>
Long-Term Liabilities:			
Capital Lease Payable	0	155,112	0
Net Pension Liability	794,180	264,727	1,323,633
Net OPEB Liability	360,559	120,186	600,931
<i>Total Long-Term Liabilities</i>	<u>1,154,739</u>	<u>540,025</u>	<u>1,924,564</u>
<i>Total Liabilities</i>	<u>1,217,734</u>	<u>689,515</u>	<u>1,972,046</u>
Deferred Inflows of Resources			
Pension	12,816	4,271	21,360
OPEB	1,898	633	3,163
<i>Total Deferred Inflows of Resources</i>	<u>14,714</u>	<u>4,904</u>	<u>24,523</u>
Net Position			
Investment in Capital Assets	38,308	128,697	54,887
Unrestricted (Deficit)	(838,911)	(371,805)	(1,477,878)
<i>Total Net Position</i>	<u>(\$800,603)</u>	<u>(\$243,108)</u>	<u>(\$1,422,991)</u>

Health Insurance	Property/ Liability Insurance	Workers' Compensation	Total
\$694,262	\$0	\$603,626	\$1,486,383
0	0	0	13,882
694,262	0	603,626	1,500,265
0	0	0	3,225
0	0	0	425,736
0	0	0	428,961
694,262	0	603,626	1,929,226
0	0	0	728,069
0	0	0	97,327
0	0	0	825,396
194	2,719	0	64,863
0	0	0	49,762
0	0	0	57
0	0	0	17,632
863,249	0	0	863,249
0	0	0	508
0	0	0	81,326
0	0	0	48,732
863,443	2,719	0	1,126,129
0	0	0	155,112
0	0	0	2,382,540
0	0	0	1,081,676
0	0	0	3,619,328
863,443	2,719	0	4,745,457
0	0	0	38,447
0	0	0	5,694
0	0	0	44,141
0	0	0	221,892
(169,181)	(2,719)	603,626	(2,256,868)
<u>(\$169,181)</u>	<u>(\$2,719)</u>	<u>\$603,626</u>	<u>(\$2,034,976)</u>

City of Mansfield, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2019*

	Garage Operating	Information Technology	Utility Collections
Operating Revenues			
Charges for Services	\$1,190,090	\$588,677	\$1,611,440
Operating Expenses			
Personal Services	317,540	165,350	625,532
Fringe Benefits	378,863	205,773	739,727
Contractual Services	162,936	392,894	407,762
Materials and Supplies	524,252	3,637	94,454
Depreciation	2,362	146,865	13,786
Utilities	12,831	0	8,031
Other	0	0	50
Claims Expense	0	0	0
<i>Total Operating Expenses</i>	<u>1,398,784</u>	<u>914,519</u>	<u>1,889,342</u>
<i>Operating Income (Loss)</i>	(208,694)	(325,842)	(277,902)
Non-Operating Expenses			
Interest and Fiscal Charges	<u>0</u>	<u>(1,151)</u>	<u>0</u>
<i>Operating Income (Loss) Before Transfers</i>	(208,694)	(326,993)	(277,902)
Transfers Out	<u>(13,778)</u>	<u>(6,342)</u>	<u>(22,662)</u>
<i>Change in Net Position</i>	(222,472)	(333,335)	(300,564)
<i>Net Position Beginning of Year</i>	<u>(578,131)</u>	<u>90,227</u>	<u>(1,122,427)</u>
<i>Net Position End of Year</i>	<u><u>(\$800,603)</u></u>	<u><u>(\$243,108)</u></u>	<u><u>(\$1,422,991)</u></u>

Health Insurance	Property/ Liability Insurance	Workers' Compensation	Total
\$9,645,091	\$371,455	\$552,944	\$13,959,697
0	0	0	1,108,422
0	0	0	1,324,363
1,424,264	448,312	124,294	2,960,462
0	0	5,062	627,405
0	0	0	163,013
0	0	0	20,862
0	0	0	50
9,128,771	0	0	9,128,771
10,553,035	448,312	129,356	15,333,348
(907,944)	(76,857)	423,588	(1,373,651)
0	0	0	(1,151)
(907,944)	(76,857)	423,588	(1,374,802)
0	0	0	(42,782)
(907,944)	(76,857)	423,588	(1,417,584)
738,763	74,138	180,038	(617,392)
(\$169,181)	(\$2,719)	\$603,626	(\$2,034,976)

City of Mansfield, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2019

	Garage Operating	Information Technology	Utility Collections
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$1,190,090	\$588,677	\$1,611,440
Cash Payments to Suppliers for Goods and Services	(699,335)	(397,393)	(510,262)
Cash Payments for Employee Services	(316,705)	(164,498)	(627,227)
Cash Payments for Employee Benefits	(222,716)	(115,078)	(478,875)
Cash Payments for Claims	0	0	0
Other Cash Payments	0	0	(50)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(48,666)</u>	<u>(88,292)</u>	<u>(4,974)</u>
Cash Flows from Noncapital Financing Activities			
Advances In	0	81,326	0
Transfers Out	(13,778)	(6,342)	(22,662)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(13,778)</u>	<u>74,984</u>	<u>(22,662)</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	0	(229,605)	(16,444)
Inception of Capital Lease	0	258,028	0
Principal Paid on Capital Lease	0	(54,184)	0
Interest Paid on Capital Lease	0	(643)	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>0</u>	<u>(26,404)</u>	<u>(16,444)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(62,444)	(39,712)	(44,080)
Cash and Cash Equivalents Beginning of Year - Restated	169,288	63,523	101,920
Cash and Cash Equivalents End of Year	<u>\$106,844</u>	<u>\$23,811</u>	<u>\$57,840</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	(\$208,694)	(\$325,842)	(\$277,902)
Adjustments:			
Depreciation	2,362	146,865	13,786
(Increase) Decrease in Assets:			
Materials and Supplies Inventory	(405)	0	(380)
Net Pension Asset	(323)	(107)	(538)
Decrease in Deferred Outflows of Resources:			
Pension	177,575	97,142	295,960
OPEB	21,026	7,009	35,044
Increase (Decrease) in Liabilities:			
Accounts Payable	1,089	(862)	365
Accrued Wages	835	852	(1,695)
Payroll Withholdings Payable	(135)	0	(352)
Intergovernmental Payable	(915)	345	(795)
Claims Payable	0	0	0
Net Pension Liability	(862)	(287)	(1,436)
Net OPEB Liability	19,752	6,583	32,918
Decrease in Deferred Inflows of Resources:			
Pension	(53,053)	(17,684)	(88,420)
OPEB	(6,918)	(2,306)	(11,529)
<i>Total Adjustments</i>	<u>160,028</u>	<u>237,550</u>	<u>272,928</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(\$48,666)</u>	<u>(\$88,292)</u>	<u>(\$4,974)</u>

Noncash Capital Financing Activities

During 2019, the information technology fund entered into a capital lease for various information technology equipment in the amount of \$258,028.

<u>Health Insurance</u>	<u>Property/ Liability Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
\$9,645,091	\$371,455	\$552,944	\$13,959,697
(1,430,084)	(445,593)	(129,356)	(3,612,023)
0	0	0	(1,108,430)
0	0	0	(816,669)
(8,870,670)	0	0	(8,870,670)
0	0	0	(50)
<u>(655,663)</u>	<u>(74,138)</u>	<u>423,588</u>	<u>(448,145)</u>
0	0	0	81,326
0	0	0	(42,782)
0	0	0	38,544
0	0	0	(246,049)
0	0	0	258,028
0	0	0	(54,184)
0	0	0	(643)
0	0	0	(42,848)
(655,663)	(74,138)	423,588	(452,449)
1,349,925	74,138	180,038	1,938,832
<u>\$694,262</u>	<u>\$0</u>	<u>\$603,626</u>	<u>\$1,486,383</u>
<u>(\$907,944)</u>	<u>(\$76,857)</u>	<u>\$423,588</u>	<u>(\$1,373,651)</u>
0	0	0	163,013
0	0	0	(785)
0	0	0	(968)
0	0	0	570,677
0	0	0	63,079
(5,820)	2,719	0	(2,509)
0	0	0	(8)
0	0	0	(487)
0	0	0	(1,365)
258,101	0	0	258,101
0	0	0	(2,585)
0	0	0	59,253
0	0	0	(159,157)
0	0	0	(20,753)
<u>252,281</u>	<u>2,719</u>	<u>0</u>	<u>925,506</u>
<u>(\$655,663)</u>	<u>(\$74,138)</u>	<u>\$423,588</u>	<u>(\$448,145)</u>

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Fund Descriptions - Fiduciary Funds

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following is the City's fiduciary fund type:

Custodial Funds

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

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

City of Mansfield, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019

	OSP Fines	Municipal Court	Total Custodial Funds
Assets			
Cash and Cash Equivalents in Segregated Accounts	\$4,049	\$406,712	\$410,761
Liabilities			
Accounts Payable	\$0	\$336,072	\$336,072
Intergovernmental Payable	4,049	70,640	74,689
<i>Total Liabilities</i>	4,049	406,712	410,761
Net Position			
Restricted for Individuals, Organizations and Other Governments	\$0	\$0	\$0

City of Mansfield, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019

	OSP Fines	Municipal Court	Total Custodial Funds
Additions			
Fines and Forfeitures for Other Governments	\$0	\$1,001,178	\$1,001,178
Fines and Forfeitures for Others	57,695	1,995,412	2,053,107
<i>Total Additions</i>	57,695	2,996,590	3,054,285
Deductions			
Fines and Forfeitures Distributions to Other Governments	0	1,001,178	1,001,178
Fines and Forfeitures Distributions to Others	57,695	1,995,412	2,053,107
<i>Total Deductions</i>	57,695	2,996,590	3,054,285
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	0	0	0
<i>Net Position Beginning of Year</i>	0	0	0
<i>Net Position End of Year</i>	\$0	\$0	\$0

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

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final		
Revenues				
Property Taxes	\$1,401,000	\$1,401,000	\$1,474,228	\$73,228
Municipal Income Tax	14,897,392	15,132,392	15,990,367	857,975
Transient Occupancy Tax	142,500	142,500	139,123	(3,377)
Charges for Services	3,200,101	3,200,101	3,219,023	18,922
Licenses, Permits and Fees	1,064,984	1,064,984	1,304,295	239,311
Fines and Forfeitures	1,052,000	1,052,000	1,174,647	122,647
Intergovernmental	1,982,143	1,982,143	2,268,659	286,516
Special Assessments	15,000	15,000	26,472	11,472
Interest	396,000	396,000	868,149	472,149
Other	416,400	421,400	126,790	(294,610)
<i>Total Revenues</i>	24,567,520	24,807,520	26,591,753	1,784,233
Expenditures				
Current:				
General Government:				
City Council:				
Salaries and Wages	154,428	154,428	152,957	1,471
Fringe Benefits	83,116	83,116	58,122	24,994
Purchased Services	7,656	7,342	7,323	19
Materials and Supplies	1,413	1,413	1,086	327
Capital Outlay	2,536	2,536	2,517	19
<i>Total City Council</i>	249,149	248,835	222,005	26,830
Human Resources Director:				
Salaries and Wages	106,647	106,647	106,591	56
Fringe Benefits	55,920	59,374	59,302	72
Purchased Services	83,761	104,179	104,089	90
Materials and Supplies	3,246	2,000	1,961	39
Capital Outlay	7,500	11,500	10,902	598
<i>Total Human Resources Director</i>	257,074	283,700	282,845	855
Mayor:				
Salaries and Wages	135,514	135,514	135,477	37
Fringe Benefits	77,452	77,452	77,301	151
Purchased Services	3,003	2,501	1,996	505
Materials and Supplies	4,557	4,166	2,777	1,389
<i>Total Mayor</i>	220,526	219,633	217,551	2,082
Finance Director:				
Salaries and Wages	535,045	515,145	510,471	4,674
Fringe Benefits	282,348	280,348	252,065	28,283
Purchased Services	46,826	27,294	27,061	233
Materials and Supplies	9,806	6,056	5,831	225
Capital Outlay	5,144	14,591	14,591	0
<i>Total Finance Director</i>	\$879,169	\$843,434	\$810,019	\$33,415

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Law Director:				
Salaries and Wages	\$508,378	\$508,378	\$497,217	\$11,161
Fringe Benefits	227,297	230,292	224,517	5,775
Purchased Services	56,215	29,591	29,591	0
Materials and Supplies	37,920	37,254	37,254	0
Capital Outlay	2,178	28,349	28,349	0
Other	7,000	1,695	1,695	0
Total Law Director	838,988	835,559	818,623	16,936
Municipal Court:				
Salaries and Wages	794,629	794,629	793,111	1,518
Fringe Benefits	397,834	390,920	387,238	3,682
Purchased Services	232,501	227,960	213,402	14,558
Materials and Supplies	416	262	262	0
Capital Outlay	35,912	35,721	26,759	8,962
Total Municipal Court	1,461,292	1,449,492	1,420,772	28,720
Clerk of Court:				
Salaries and Wages	941,162	941,162	822,517	118,645
Fringe Benefits	502,950	497,048	451,897	45,151
Purchased Services	64,987	64,983	52,460	12,523
Materials and Supplies	15,500	15,500	13,628	1,872
Capital Outlay	1,500	1,500	324	1,176
Total Clerk of Court	1,526,099	1,520,193	1,340,826	179,367
Civil Service Commission:				
Salaries and Wages	17,550	17,550	17,550	0
Fringe Benefits	3,140	3,140	3,118	22
Purchased Services	24,468	21,623	14,679	6,944
Total Civil Service Commission	45,158	42,313	35,347	6,966
Safety/Service Director:				
Salaries and Wages	118,947	119,722	119,712	10
Fringe Benefits	57,722	64,297	64,223	74
Purchased Services	6,423	5,325	3,746	1,579
Materials and Supplies	3,567	2,324	886	1,438
Total Safety/Service Director	186,659	191,668	188,567	3,101
Public Works Director:				
Salaries and Wages	21,327	21,328	21,247	81
Fringe Benefits	11,310	11,309	10,977	332
Materials and Supplies	1,000	0	0	0
Capital Outlay	0	1,300	1,208	92
Total Public Works Director	\$33,637	\$33,937	\$33,432	\$505

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Engineering:				
Salaries and Wages	\$369,036	\$352,036	\$297,241	\$54,795
Fringe Benefits	178,064	178,064	146,046	32,018
Purchased Services	86,341	63,485	61,735	1,750
Materials and Supplies	7,127	7,101	7,000	101
Capital Outlay	19,576	40,576	39,487	1,089
Total Engineering	\$660,144	\$641,262	\$551,509	\$89,753
City Building and Public Lands:				
Salaries and Wages	179,011	179,011	174,670	4,341
Fringe Benefits	111,591	111,591	110,734	857
Purchased Services	388,429	291,286	284,751	6,535
Materials and Supplies	98,362	82,763	72,088	10,675
Capital Outlay	2,624	84,624	75,487	9,137
Total City Building and Public Lands	780,017	749,275	717,730	31,545
Income Tax:				
Salaries and Wages	364,172	351,072	346,327	4,745
Fringe Benefits	246,485	243,485	234,910	8,575
Purchased Services	43,200	45,035	44,491	544
Materials and Supplies	3,540	4,255	4,215	40
Capital Outlay	0	39,546	39,144	402
Total Income Tax	657,397	683,393	669,087	14,306
Ocie Hill Center:				
Salaries and Wages	10,400	12,700	12,601	99
Fringe Benefits	1,862	2,262	2,149	113
Purchased Services	68,651	58,392	23,733	34,659
Materials and Supplies	18,041	16,140	12,545	3,595
Utilities	50,121	39,493	34,493	5,000
Capital Outlay	0	4,500	4,404	96
Total Ocie Hill Center	149,075	133,487	89,925	43,562
Non-Departmental:				
Fringe Benefits	45,832	41,809	14,109	27,700
Purchased Services	3,462,276	3,453,766	3,273,297	180,469
Materials and Supplies	2,000	2,000	1,970	30
Utilities	272,065	237,982	237,982	0
Other	564,000	792,713	743,766	48,947
Total Non-Departmental	4,346,173	4,528,270	4,271,124	257,146
Unclaimed Money:				
Other	10,000	10,000	1,300	8,700
Total General Government	12,300,557	12,414,451	11,670,662	743,789
Security of Persons and Property:				
Safety Town:				
Salaries and Wages	10,116	10,116	9,633	483
Fringe Benefits	1,804	1,804	1,718	86
Materials and Supplies	500	2,000	1,985	15
Total Security of Persons and Property	\$12,420	\$13,920	\$13,336	\$584

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Health and Welfare:				
Human Relations:				
Other	\$10,880	\$10,880	\$0	\$10,880
Community Environment:				
Codes and Permits:				
Salaries and Wages	391,518	391,518	353,763	37,755
Fringe Benefits	239,203	239,203	230,456	8,747
Purchased Services	44,162	37,631	32,030	5,601
Materials and Supplies	10,292	8,426	7,374	1,052
Capital Outlay	28,039	22,278	22,278	0
Other	222,000	222,112	53,119	168,993
Total Community Environment	935,214	921,168	699,020	222,148
Leisure Time Activities:				
Adopt-A-Park				
Other	7,746	12,746	900	11,846
Debt Service:				
Principal Retirement	80,000	80,000	80,000	0
Interest and Fiscal Charges	15,375	15,375	15,375	0
Total Debt Service	95,375	95,375	95,375	0
<i>Total Expenditures</i>	13,362,192	13,468,540	12,479,293	989,247
<i>Excess of Revenues Over Expenditures</i>	11,205,328	11,338,980	14,112,460	2,773,480
Other Financing Sources (Uses)				
Advances In	48,000	48,000	48,000	0
Advances Out	0	(81,326)	(81,326)	0
Transfers Out	(15,514,522)	(15,890,382)	(14,527,790)	1,362,592
<i>Total Other Financing Sources (Uses)</i>	(15,466,522)	(15,923,708)	(14,561,116)	1,362,592
<i>Net Change in Fund Balance</i>	(4,261,194)	(4,584,728)	(448,656)	4,136,072
<i>Fund Balance Beginning of Year</i>	5,878,182	5,878,182	5,878,182	0
Prior Year Encumbrances Appropriated	596,718	596,718	596,718	0
<i>Fund Balance End of Year</i>	<u>\$2,213,706</u>	<u>\$1,890,172</u>	<u>\$6,026,244</u>	<u>\$4,136,072</u>

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$2,377,346	\$2,377,346	\$850,127	(\$1,527,219)
Interest	40,200	40,200	30,660	(9,540)
Other	149,000	149,000	98,954	(50,046)
<i>Total Revenues</i>	<u>2,566,546</u>	<u>2,566,546</u>	<u>979,741</u>	<u>(1,586,805)</u>
Expenditures				
Current:				
Community Environment:				
Salaries and Wages	196,621	189,242	186,783	2,459
Fringe Benefits	110,510	117,889	115,453	2,436
Purchased Services	2,350,555	2,288,717	1,561,614	727,103
Materials and Supplies	8,753	8,000	3,658	4,342
Utilities	1,500	1,500	0	1,500
Capital Outlay	6,000	6,000	0	6,000
Other	16,063	16,063	10,563	5,500
<i>Total Expenditures</i>	<u>2,690,002</u>	<u>2,627,411</u>	<u>1,878,071</u>	<u>749,340</u>
<i>Net Change in Fund Balance</i>	(123,456)	(60,865)	(898,330)	(837,465)
<i>Fund Balance Beginning of Year</i>	267,696	267,696	267,696	0
Prior Year Encumbrances Appropriated	362,652	362,652	362,652	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$506,892</u>	<u>\$569,483</u>	<u>(\$267,982)</u>	<u>(\$837,465)</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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$275,000	\$275,000	\$294,189	\$19,189
Municipal Income Tax	9,310,871	9,457,121	9,991,134	534,013
Charges for Services	1,503,000	1,503,000	1,687,969	184,969
Licenses, Permits and Fees	85,575	85,575	96,010	10,435
Fines and Forfeitures	25,000	25,000	37,333	12,333
Intergovernmental	39,500	39,500	164,944	125,444
Other	115,000	115,719	13,448	(102,271)
<i>Total Revenues</i>	<u>11,353,946</u>	<u>11,500,915</u>	<u>12,285,027</u>	<u>784,112</u>
Expenditures				
Current:				
Security of Persons and Property:				
Salaries and Wages	13,479,917	13,593,417	13,358,363	235,054
Fringe Benefits	8,378,978	8,353,412	8,211,820	141,592
Purchased Services	2,696,947	2,560,308	2,219,707	340,601
Materials and Supplies	573,956	526,439	498,863	27,576
Utilities	92,960	82,689	79,567	3,122
Capital Outlay	345,622	478,512	466,379	12,133
Other	276,016	423,466	408,686	14,780
<i>Total Expenditures</i>	<u>25,844,396</u>	<u>26,018,243</u>	<u>25,243,385</u>	<u>774,858</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(14,490,450)</u>	<u>(14,517,328)</u>	<u>(12,958,358)</u>	<u>1,558,970</u>
Other Financing Sources (Uses)				
Advances Out	(48,000)	(48,000)	(48,000)	0
Transfers In	13,505,516	13,690,970	13,590,033	(100,937)
Transfers Out	(814,112)	(837,575)	(837,575)	0
<i>Total Other Financing Sources (Uses)</i>	<u>12,643,404</u>	<u>12,805,395</u>	<u>12,704,458</u>	<u>(100,937)</u>
<i>Net Change in Fund Balance</i>	(1,847,046)	(1,711,933)	(253,900)	1,458,033
<i>Fund Balance Beginning of Year</i>	1,328,152	1,328,152	1,328,152	0
Prior Year Encumbrances Appropriated	574,980	574,980	574,980	0
<i>Fund Balance End of Year</i>	<u>\$56,086</u>	<u>\$191,199</u>	<u>\$1,649,232</u>	<u>\$1,458,033</u>

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$0	\$0	\$6,450	\$6,450
Intergovernmental	6,932,270	12,920,561	10,132,270	(2,788,291)
Other	1,000	39,334	37,884	(1,450)
<i>Total Revenues</i>	<u>6,933,270</u>	<u>12,959,895</u>	<u>10,176,604</u>	<u>(2,783,291)</u>
Expenditures				
Current:				
General Government:				
Salaries and Wages	232,675	343,686	334,887	8,799
Fringe Benefits	68,878	127,329	96,584	30,745
Purchased Services	330,142	254,510	217,171	37,339
Materials and Supplies	23,678	45,776	43,618	2,158
Capital Outlay	5,949,199	11,200,215	9,474,487	1,725,728
Other	5,373	1,845	1,845	0
Total General Government	<u>6,609,945</u>	<u>11,973,361</u>	<u>10,168,592</u>	<u>1,804,769</u>
Security of Persons and Property:				
Salaries and Wages	368,745	482,789	293,286	189,503
Fringe Benefits	137,197	173,447	120,738	52,709
Purchased Services	117,844	281,478	199,927	81,551
Materials and Supplies	26,279	37,991	31,328	6,663
Capital Outlay	124,058	339,523	254,350	85,173
Other	525	123,192	122,667	525
Total Security of Persons and Property	<u>774,648</u>	<u>1,438,420</u>	<u>1,022,296</u>	<u>416,124</u>
Community Environment:				
Salaries and Wages	0	5,349	3,753	1,596
Fringe Benefits	0	951	634	317
Purchased Services	4,000	4,013	4,013	0
Materials and Supplies	132	125	0	125
Other	238	245	245	0
Total Community Environment	<u>4,370</u>	<u>10,683</u>	<u>8,645</u>	<u>2,038</u>
Leisure Time Activities:				
Purchased Services	3,574	3,574	1,574	2,000
Materials and Supplies	0	2,606	1,606	1,000
Total Leisure Time Activities	<u>3,574</u>	<u>6,180</u>	<u>3,180</u>	<u>3,000</u>
<i>Total Expenditures</i>	<u>7,392,537</u>	<u>13,428,644</u>	<u>11,202,713</u>	<u>2,225,931</u>
<i>Excess of Revenues Under Expenditures</i>	(459,267)	(468,749)	(1,026,109)	(557,360)
Other Financing Sources				
Transfers In	36,039	54,877	54,877	0
<i>Net Change in Fund Balance</i>	(423,228)	(413,872)	(971,232)	(557,360)
<i>Fund Deficit Beginning of Year</i>	(4,269,823)	(4,269,823)	(4,269,823)	0
Prior Year Encumbrances Appropriated	4,695,472	4,695,472	4,695,472	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$2,421</u>	<u>\$11,777</u>	<u>(\$545,583)</u>	<u>(\$557,360)</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$5,549,500	\$5,549,500	\$7,982,581	\$2,433,081
Interest	15,375	15,375	57,830	42,455
Other	80,000	80,000	0	(80,000)
General Obligation Bonds Issued	0	5,329,965	5,329,965	0
<i>Total Revenues</i>	5,644,875	10,974,840	13,370,376	2,395,536
Expenses				
Salaries and Wages	2,188,966	2,188,966	2,015,679	173,287
Fringe Benefits	1,319,365	1,319,365	1,212,018	107,347
Contractual Services	5,029,614	4,630,447	4,250,696	379,751
Materials and Supplies	1,439,236	1,351,415	1,327,534	23,881
Utilities	825,900	725,248	711,563	13,685
Capital Outlay	1,530,926	7,135,297	7,101,551	33,746
Other	33,340	25,000	10,132	14,868
Debt Service:				
Principal Retirement	73,362	73,362	73,362	0
Interest and Fiscal Charges	4,998	56,677	56,677	0
Bond Issuance Costs	0	18,241	18,241	0
<i>Total Expenses</i>	12,445,707	17,524,018	16,777,453	746,565
<i>Excess of Revenues Under Expenses Before Transfers</i>	(6,800,832)	(6,549,178)	(3,407,077)	3,142,101
Transfers Out	(72,337)	(72,337)	(72,337)	0
<i>Net Change in Fund Equity</i>	(6,873,169)	(6,621,515)	(3,479,414)	3,142,101
<i>Fund Equity Beginning of Year</i>	5,221,367	5,221,367	5,221,367	0
Prior Year Encumbrances Appropriated	2,487,230	2,487,230	2,487,230	0
<i>Fund Equity End of Year</i>	\$835,428	\$1,087,082	\$4,229,183	\$3,142,101

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$12,218,558	\$12,218,558	\$13,619,397	\$1,400,839
Interest	0	0	123,165	123,165
General Obligation Bonds Issued	0	7,965,035	7,965,035	0
<i>Total Revenues</i>	<u>12,218,558</u>	<u>20,183,593</u>	<u>21,707,597</u>	<u>1,524,004</u>
Expenses				
Salaries and Wages	2,230,969	2,230,969	1,898,360	332,609
Fringe Benefits	1,551,534	1,551,534	1,277,468	274,066
Contractual Services	8,111,638	7,488,930	7,026,224	462,706
Materials and Supplies	1,162,204	1,003,994	928,905	75,089
Utilities	787,415	648,551	641,370	7,181
Capital Outlay	5,260,899	13,091,801	12,787,794	304,007
Other	55,737	122,036	88,645	33,391
Debt Service:				
Principal Retirement	608,473	608,473	608,473	0
Interest and Fiscal Charges	313,198	390,426	390,426	0
Bond Issuance Costs	0	27,259	27,259	0
<i>Total Expenses</i>	<u>20,082,067</u>	<u>27,163,973</u>	<u>25,674,924</u>	<u>1,489,049</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(7,863,509)	(6,980,380)	(3,967,327)	3,013,053
Transfers Out	(71,174)	(71,174)	(71,174)	0
<i>Net Change in Fund Equity</i>	(7,934,683)	(7,051,554)	(4,038,501)	3,013,053
<i>Fund Equity Beginning of Year</i>	7,005,986	7,005,986	7,005,986	0
Prior Year Encumbrances Appropriated	3,032,560	3,032,560	3,032,560	0
<i>Fund Equity End of Year</i>	<u>\$2,103,863</u>	<u>\$2,986,992</u>	<u>\$6,000,045</u>	<u>\$3,013,053</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$247,685	\$247,685	\$303,530	\$55,845
Sale of Capital Assets	0	0	264,103	264,103
<i>Total Revenues</i>	247,685	247,685	567,633	319,948
Expenses				
Personal Services	225,889	225,889	189,840	36,049
Fringe Benefits	184,178	184,178	134,525	49,653
Contractual Services	274,449	250,194	221,658	28,536
Materials and Supplies	89,404	83,723	63,635	20,088
Utilities	51,373	50,537	41,636	8,901
Capital Outlay	103,011	120,675	120,601	74
Other	6,000	9,000	6,232	2,768
<i>Total Expenses</i>	934,304	924,196	778,127	146,069
<i>Excess of Revenues Under Expenses Before Transfers</i>	(686,619)	(676,511)	(210,494)	466,017
Transfers In	550,152	550,152	219,483	(330,669)
Transfers Out	(6,735)	(6,735)	(6,735)	0
<i>Net Change in Fund Equity</i>	(143,202)	(133,094)	2,254	135,348
<i>Fund Equity Beginning of Year</i>	611	611	611	0
Prior Year Encumbrances Appropriated	143,202	143,202	143,202	0
<i>Fund Equity End of Year</i>	\$611	\$10,719	\$146,067	\$135,348

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses, Permits and Fees	\$1,500	\$1,500	\$1,675	\$175
Intergovernmental	2,206,700	2,206,700	2,556,625	349,925
Interest	2,400	2,400	4,799	2,399
<i>Total Revenues</i>	<u>2,210,600</u>	<u>2,210,600</u>	<u>2,563,099</u>	<u>352,499</u>
Expenditures				
Current:				
Transportation:				
Salaries and Wages	837,642	837,642	678,063	159,579
Fringe Benefits	483,029	483,029	389,269	93,760
Purchased Services	982,493	947,984	810,656	137,328
Materials and Supplies	422,618	399,293	386,699	12,594
Utilities	36,765	33,274	23,639	9,635
Capital Outlay	343,329	387,329	385,015	2,314
Other	500	500	0	500
<i>Total Expenditures</i>	<u>3,106,376</u>	<u>3,089,051</u>	<u>2,673,341</u>	<u>415,710</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(895,776)</u>	<u>(878,451)</u>	<u>(110,242)</u>	<u>768,209</u>
Other Financing Sources (Uses)				
Transfers In	811,953	811,953	26,310	(785,643)
Transfers Out	(110,928)	(110,928)	(110,928)	0
<i>Total Other Financing Sources (Uses)</i>	<u>701,025</u>	<u>701,025</u>	<u>(84,618)</u>	<u>(785,643)</u>
<i>Net Change in Fund Balance</i>	(194,751)	(177,426)	(194,860)	(17,434)
<i>Fund Balance Beginning of Year</i>	2,257	2,257	2,257	0
Prior Year Encumbrances Appropriated	194,751	194,751	194,751	0
<i>Fund Balance End of Year</i>	<u>\$2,257</u>	<u>\$19,582</u>	<u>\$2,148</u>	<u>(\$17,434)</u>

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$172,800	\$172,800	\$207,294	\$34,494
Interest	500	500	2,196	1,696
<i>Total Revenues</i>	<u>173,300</u>	<u>173,300</u>	<u>209,490</u>	<u>36,190</u>
Expenditures				
Current:				
Transportation:				
Salaries and Wages	80,000	80,000	80,000	0
Materials and Supplies	95,300	95,205	95,203	2
<i>Total Expenditures</i>	<u>175,300</u>	<u>175,205</u>	<u>175,203</u>	<u>2</u>
<i>Net Change in Fund Balance</i>	(2,000)	(1,905)	34,287	36,192
<i>Fund Balance Beginning of Year</i>	56,052	56,052	56,052	0
Prior Year Encumbrances Appropriated	2,000	2,000	2,000	0
<i>Fund Balance End of Year</i>	<u>\$56,052</u>	<u>\$56,147</u>	<u>\$92,339</u>	<u>\$36,192</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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses, Permits, and Fees	\$29,000	\$29,000	\$27,229	(\$1,771)
Expenditures				
Current:				
Security of Persons and Property:				
Purchased Services	27,012	19,667	18,712	955
Materials and Supplies	1,500	1,225	97	1,128
Capital Outlay	8,400	28,991	28,991	0
<i>Total Expenditures</i>	36,912	49,883	47,800	2,083
<i>Net Change in Fund Balance</i>	(7,912)	(20,883)	(20,571)	312
<i>Fund Balance Beginning of Year</i>	45,189	45,189	45,189	0
Prior Year Encumbrances Appropriated	20,612	20,612	20,612	0
<i>Fund Balance End of Year</i>	\$57,889	\$44,918	\$45,230	\$312

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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$54,190	\$54,190	\$58,263	4,073
Expenditures				
Current:				
General Government:				
Salaries and Wages	35,640	35,534	35,379	155
Fringe Benefits	18,908	19,014	14,320	4,694
Purchased Services	1,430	1,430	1,430	0
<i>Total Expenditures</i>	<u>55,978</u>	<u>55,978</u>	<u>51,129</u>	<u>4,849</u>
<i>Net Change in Fund Balance</i>	(1,788)	(1,788)	7,134	8,922
<i>Fund Balance Beginning of Year</i>	50,261	50,261	50,261	0
Prior Year Encumbrances Appropriated	1,430	1,430	1,430	0
<i>Fund Balance End of Year</i>	<u>\$49,903</u>	<u>\$49,903</u>	<u>\$58,825</u>	<u>\$8,922</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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$0	\$0	\$466	\$466
Expenditures				
Current:				
General Government:				
Purchased Services	6,700	6,700	0	6,700
<i>Net Change in Fund Balance</i>	(6,700)	(6,700)	466	7,166
<i>Fund Balance Beginning of Year</i>	6,805	6,805	6,805	0
<i>Fund Balance End of Year</i>	<u>\$105</u>	<u>\$105</u>	<u>\$7,271</u>	<u>\$7,166</u>

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$6,000	\$6,000	\$6,399	\$399
Other	2,000	2,000	2,680	680
<i>Total Revenues</i>	8,000	8,000	9,079	1,079
Expenditures				
Current:				
Security of Persons and Property:				
Other	51,932	51,224	25,694	25,530
<i>Net Change in Fund Balance</i>	(43,932)	(43,224)	(16,615)	26,609
<i>Fund Balance Beginning of Year</i>	40,056	40,056	40,056	0
Prior Year Encumbrances Appropriated	11,877	11,877	11,877	0
<i>Fund Balance End of Year</i>	\$8,001	\$8,709	\$35,318	\$26,609

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$10,000	\$13,089	\$51,748	\$38,659
Expenditures				
Current:				
General Government:				
Purchased Services	15,000	15,000	0	15,000
Capital Outlay	14,420	14,420	0	14,420
Total General Government	29,420	29,420	0	29,420
Security of Persons and Property:				
Other	38,877	44,863	37,822	7,041
<i>Total Expenditures</i>	68,297	74,283	37,822	36,461
<i>Net Change in Fund Balance</i>	(58,297)	(61,194)	13,926	75,120
<i>Fund Balance Beginning of Year</i>	64,719	64,719	64,719	0
Prior Year Encumbrances Appropriated	3,579	3,579	3,579	0
<i>Fund Balance End of Year</i>	\$10,001	\$7,104	\$82,224	\$75,120

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$550,000	\$550,000	\$570,246	\$20,246
Expenditures				
Current:				
Security of Persons and Property:				
Purchased Services	300,000	300,000	300,000	0
Transportation:				
Purchased Services	232,393	232,374	227,194	5,180
<i>Total Expenditures</i>	532,393	532,374	527,194	5,180
<i>Net Change in Fund Balance</i>	17,607	17,626	43,052	25,426
<i>Fund Balance Beginning of Year</i>	109,644	109,644	109,644	0
Prior Year Encumbrances Appropriated	70,393	70,393	70,393	0
<i>Fund Balance End of Year</i>	\$197,644	\$197,663	\$223,089	\$25,426

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$2,008	\$2,008	\$5,705	\$3,697
Other	10,219	10,219	22,886	12,667
<i>Total Revenues</i>	<u>12,227</u>	<u>12,227</u>	<u>28,591</u>	<u>16,364</u>
Expenditures				
Current:				
General Government:				
Salaries and Wages	80,316	80,316	80,251	65
Fringe Benefits	27,439	27,439	27,309	130
Purchased Services	310,622	310,217	57,275	252,942
Materials and Supplies	18,000	18,000	734	17,266
Other	3,833	3,833	3,731	102
<i>Total Expenditures</i>	<u>440,210</u>	<u>439,805</u>	<u>169,300</u>	<u>270,505</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(427,983)</u>	<u>(427,578)</u>	<u>(140,709)</u>	<u>286,869</u>
Other Financing Sources (Uses)				
Transfers In	200,180	200,180	125,178	(75,002)
Transfers Out	(3,072)	(3,072)	(3,072)	0
<i>Total Other Financing Sources (Uses)</i>	<u>197,108</u>	<u>197,108</u>	<u>122,106</u>	<u>(75,002)</u>
<i>Net Change in Fund Balance</i>	(230,875)	(230,470)	(18,603)	211,867
<i>Fund Balance Beginning of Year</i>	234,203	234,203	234,203	0
Prior Year Encumbrances Appropriated	14,811	14,811	14,811	0
<i>Fund Balance End of Year</i>	<u>\$18,139</u>	<u>\$18,544</u>	<u>\$230,411</u>	<u>\$211,867</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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$26,000	\$26,000	\$30,338	\$4,338
Intergovernmental	10,000	10,000	13,071	3,071
<i>Total Revenues</i>	36,000	36,000	43,409	7,409
Expenditures				
Current:				
Security of Persons and Property:				
Purchased Services	48,485	40,770	5,810	34,960
Materials and Supplies	5,000	5,000	0	5,000
<i>Total Expenditures</i>	53,485	45,770	5,810	39,960
<i>Net Change in Fund Balance</i>	(17,485)	(9,770)	37,599	47,369
<i>Fund Balance Beginning of Year</i>	216,884	216,884	216,884	0
Prior Year Encumbrances Appropriated	13,485	13,485	13,485	0
<i>Fund Balance End of Year</i>	\$212,884	\$220,599	\$267,968	\$47,369

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$15,000	\$15,000	\$15,327	\$327
Expenditures				
Current:				
Security of Persons and Property:				
Purchased Services	19,000	15,471	10,471	5,000
<i>Net Change in Fund Balance</i>	(4,000)	(471)	4,856	5,327
<i>Fund Balance Beginning of Year</i>	44,412	44,412	44,412	0
Prior Year Encumbrances Appropriated	4,000	4,000	4,000	0
<i>Fund Balance End of Year</i>	<u>\$44,412</u>	<u>\$47,941</u>	<u>\$53,268</u>	<u>\$5,327</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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final Budget		
Revenues				
Fines and Forfeitures	\$200,000	\$200,000	\$213,407	\$13,407
Expenditures				
Current:				
General Government:				
Salaries and Wages	59,787	59,787	59,779	8
Fringe Benefits	24,622	24,646	24,562	84
Purchased Services	111,368	108,041	88,049	19,992
Materials and Supplies	17,000	17,000	12,865	4,135
Capital Outlay	131,290	131,270	125,895	5,375
Other	361	0	0	0
<i>Total Expenditures</i>	344,428	340,744	311,150	29,594
<i>Net Change in Fund Balance</i>	(144,428)	(140,744)	(97,743)	43,001
<i>Fund Balance Beginning of Year</i>	138,110	138,110	138,110	0
Prior Year Encumbrances Appropriated	123,018	123,018	123,018	0
<i>Fund Balance End of Year</i>	\$116,700	\$120,384	\$163,385	\$43,001

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final Budget		
Revenues				
Fines and Forfeitures	\$50,000	\$50,000	\$52,479	\$2,479
Expenditures				
Current:				
General Government:				
Purchased Services	121,320	118,636	77,730	40,906
<i>Net Change in Fund Balance</i>	(71,320)	(68,636)	(25,251)	43,385
<i>Fund Balance Beginning of Year</i>	163,847	163,847	163,847	0
Prior Year Encumbrances Appropriated	71,320	71,320	71,320	0
<i>Fund Balance End of Year</i>	<u>\$163,847</u>	<u>\$166,531</u>	<u>\$209,916</u>	<u>\$43,385</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$188,000	\$188,000	\$295,124	\$107,124
Other	9,000	9,000	11,611	2,611
<i>Total Revenues</i>	197,000	197,000	306,735	109,735
Expenditures				
Current:				
General Government:				
Salaries and Wages	85,001	82,701	3,420	79,281
Fringe Benefits	55,745	58,045	39,207	18,838
Purchased Services	81,177	81,177	78,965	2,212
Materials and Supplies	13,310	13,300	2,201	11,099
Capital Outlay	8,000	8,000	0	8,000
<i>Total Expenditures</i>	243,233	243,223	123,793	119,430
<i>Net Change in Fund Balance</i>	(46,233)	(46,223)	182,942	229,165
<i>Fund Balance Beginning of Year</i>	468,635	468,635	468,635	0
Prior Year Encumbrances Appropriated	1,187	1,187	1,187	0
<i>Fund Balance End of Year</i>	\$423,589	\$423,599	\$652,764	\$229,165

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses, Permits, and Fees	\$1,000	\$1,000	\$2,637	\$1,637
Fines and Forfeitures	820,000	820,000	920,788	100,788
<i>Total Revenues</i>	821,000	821,000	923,425	102,425
Expenditures				
Current:				
General Government:				
Personal Services	578,524	578,524	462,976	115,548
Fringe Benefits	417,561	417,561	249,942	167,619
Purchased Services	57,293	56,951	18,446	38,505
Materials and Supplies	14,158	13,200	9,933	3,267
Capital Outlay	8,000	8,000	3,883	4,117
<i>Total Expenditures</i>	1,075,536	1,074,236	745,180	329,056
<i>Excess of Revenues Over (Under) Expenditures</i>	(254,536)	(253,236)	178,245	431,481
Other Financing Uses				
Transfers Out	(26,576)	(26,576)	(26,576)	0
<i>Net Change in Fund Balance</i>	(281,112)	(279,812)	151,669	431,481
<i>Fund Balance Beginning of Year</i>	1,087,807	1,087,807	1,087,807	0
Prior Year Encumbrances Appropriated	1,331	1,331	1,331	0
<i>Fund Balance End of Year</i>	\$808,026	\$809,326	\$1,240,807	\$431,481

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$4,000	\$4,000	\$4,168	\$168
Expenditures				
Current:				
General Government:				
Purchased Services	6,610	5,400	2,668	2,732
Materials and Supplies	3,103	1,826	485	1,341
<i>Total Expenditures</i>	9,713	7,226	3,153	4,073
<i>Net Change in Fund Balance</i>	(5,713)	(3,226)	1,015	4,241
<i>Fund Balance Beginning of Year</i>	2,686	2,686	2,686	0
Prior Year Encumbrances Appropriated	3,027	3,027	3,027	0
<i>Fund Balance End of Year</i>	\$0	\$2,487	\$6,728	\$4,241

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$0	\$0	\$2,500	\$2,500
Expenditures				
Current:				
Security of Persons and Property:				
Materials and Supplies	5,099	4,864	1,765	3,099
<i>Net Change in Fund Balance</i>	(5,099)	(4,864)	735	5,599
<i>Fund Balance Beginning of Year</i>	3,100	3,100	3,100	0
Prior Year Encumbrances Appropriated	2,000	2,000	2,000	0
<i>Fund Balance End of Year</i>	<u>\$1</u>	<u>\$236</u>	<u>\$5,835</u>	<u>\$5,599</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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$0	\$1,500	\$2,151	\$651
Expenditures				
Current:				
Security of Persons and Property:				
Materials and Supplies	5,718	7,218	4,321	2,897
<i>Net Change in Fund Balance</i>	(5,718)	(5,718)	(2,170)	3,548
<i>Fund Balance Beginning of Year</i>	5,719	5,719	5,719	0
<i>Fund Balance End of Year</i>	<u>\$1</u>	<u>\$1</u>	<u>\$3,549</u>	<u>\$3,548</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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$0	\$1,500	\$2,292	\$792
Expenditures				
Current:				
Security of Persons and Property:				
Purchased Services	3,000	3,000	0	3,000
Materials and Supplies	3,318	3,318	340	2,978
Capital Outlay	7,800	9,300	6,700	2,600
<i>Total Expenditures</i>	14,118	15,618	7,040	8,578
<i>Net Change in Fund Balance</i>	(14,118)	(14,118)	(4,748)	9,370
<i>Fund Balance Beginning of Year</i>	6,319	6,319	6,319	0
Prior Year Encumbrances Appropriated	7,800	7,800	7,800	0
<i>Fund Balance End of Year</i>	\$1	\$1	\$9,371	\$9,370

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Municipal Income Tax	\$819,357	\$832,907	\$878,217	\$45,310
Charges for Services	10,000	10,000	14,010	4,010
Other	0	0	8,315	8,315
<i>Total Revenues</i>	829,357	842,907	900,542	57,635
Expenditures				
Current:				
Leisure Time Activities:				
Salaries and Wages	336,267	336,267	327,527	8,740
Fringe Benefits	206,765	206,765	203,747	3,018
Purchased Services	196,470	203,395	178,611	24,784
Materials and Supplies	51,429	41,260	40,130	1,130
Utilities	46,004	37,143	35,842	1,301
Capital Outlay	71,111	241,232	71,210	170,022
Other	24,432	37,982	35,534	2,448
<i>Total Expenditures</i>	932,478	1,104,044	892,601	211,443
<i>Excess of Revenues Over (Under) Expenditures</i>	(103,121)	(261,137)	7,941	269,078
Other Financing Uses				
Transfers Out	(10,310)	(10,310)	(10,310)	0
<i>Net Change in Fund Balance</i>	(113,431)	(271,447)	(2,369)	269,078
<i>Fund Balance Beginning of Year</i>	349,155	349,155	349,155	0
Prior Year Encumbrances Appropriated	95,556	95,556	95,556	0
<i>Fund Balance End of Year</i>	\$331,280	\$173,264	\$442,342	\$269,078

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Municipal Income Tax	\$297,948	\$302,648	\$319,352	\$16,704
Expenditures				
Current:				
Security of Persons and Property:				
Purchased Services	19,881	19,881	19,881	0
Utilities	616,526	557,143	557,143	0
Capital Outlay	12,242	12,242	12,180	62
Other	8,584	13,284	12,731	553
<i>Total Expenditures</i>	<u>657,233</u>	<u>602,550</u>	<u>601,935</u>	<u>615</u>
<i>Excess of Revenues Under Expenditures</i>	(359,285)	(299,902)	(282,583)	17,319
Other Financing Sources				
Transfers In	223,636	223,636	146,934	(76,702)
<i>Net Change in Fund Balance</i>	(135,649)	(76,266)	(135,649)	(59,383)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	135,649	135,649	135,649	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$59,383</u>	<u>\$0</u>	<u>(\$59,383)</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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Municipal Income Tax	\$744,869	\$755,369	\$798,379	\$43,010
Expenditures				
Current:				
Community Environment:				
Salaries and Wages	35,000	35,000	8,626	26,374
Fringe Benefits	7,898	7,898	2,164	5,734
Purchased Services	2,669,335	2,485,090	2,023,837	461,253
Materials and Supplies	2,000	2,000	0	2,000
Other	21,311	32,992	31,849	1,143
<i>Total Expenditures</i>	2,735,544	2,562,980	2,066,476	496,504
<i>Net Change in Fund Balance</i>	(1,990,675)	(1,807,611)	(1,268,097)	539,514
<i>Fund Balance Beginning of Year</i>	1,096,937	1,096,937	1,096,937	0
Prior Year Encumbrances Appropriated	1,180,424	1,180,424	1,180,424	0
<i>Fund Balance End of Year</i>	\$286,686	\$469,750	\$1,009,264	\$539,514

City of Mansfield, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Honor Guard Donations Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Contributions and Donations	\$1,909	\$2,709	\$5,264	\$2,555
Expenditures				
Current:				
Security of Persons and Property:				
Materials and Supplies	2,409	3,209	2,400	809
<i>Net Change in Fund Balance</i>	(500)	(500)	2,864	3,364
<i>Fund Balance Beginning of Year</i>	500	500	500	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$3,364</u>	<u>\$3,364</u>

City of Mansfield, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Transient Occupancy Taxes Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Transient Occupancy Tax	\$152,298	\$152,298	\$139,123	(\$13,175)
Expenditures				
Current:				
General Government:				
Other	152,298	149,282	139,123	10,159
<i>Net Change in Fund Balance</i>	0	3,016	0	(3,016)
<i>Fund Deficit Beginning of Year</i>	(9,798)	(9,798)	(9,798)	0
Prior Year Encumbrances Appropriated	9,798	9,798	9,798	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$3,016</u>	<u>\$0</u>	<u>(\$3,016)</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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Fringe Benefits	979,007	979,007	875,541	103,466
<i>Excess of Revenues Under Expenditures</i>	(979,007)	(979,007)	(875,541)	103,466
Other Financing Sources				
Transfers In	929,910	929,910	929,910	0
<i>Net Change in Fund Balance</i>	(49,097)	(49,097)	54,369	103,466
<i>Fund Balance Beginning of Year</i>	1,815,212	1,815,212	1,815,212	0
<i>Fund Balance End of Year</i>	<u>\$1,766,115</u>	<u>\$1,766,115</u>	<u>\$1,869,581</u>	<u>\$103,466</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Debt Service				
Principal Retirement	333,597	333,597	333,597	0
Interest and Fiscal Charges	77,564	77,564	77,560	4
<i>Total Expenditures</i>	411,161	411,161	411,157	4
<i>Excess of Revenues Under Expenditures</i>	(411,161)	(411,161)	(411,157)	4
Other Financing Sources				
Transfers In	411,162	411,162	411,162	0
<i>Net Change in Fund Balance</i>	1	1	5	4
<i>Fund Balance Beginning of Year</i>	19,473	19,473	19,473	0
<i>Fund Balance End of Year</i>	\$19,474	\$19,474	\$19,478	\$4

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Municipal Income Tax	\$3,724,348	\$3,784,348	\$3,997,593	\$213,245
Expenditures				
Capital Outlay	4,694,415	4,820,102	4,755,079	65,023
<i>Net Change in Fund Balance</i>	(970,067)	(1,035,754)	(757,486)	278,268
<i>Fund Balance Beginning of Year</i>	1,389,068	1,389,068	1,389,068	0
Prior Year Encumbrances Appropriated	695,662	695,662	695,662	0
<i>Fund Balance End of Year</i>	<u>\$1,114,663</u>	<u>\$1,048,976</u>	<u>\$1,327,244</u>	<u>\$278,268</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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$653,872	\$653,872	\$153,872	(\$500,000)
Expenditures				
Capital Outlay	653,872	653,872	153,872	500,000
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	106,586	104,476	33,832	70,644
<i>Net Change in Fund Balance</i>	(106,586)	(104,476)	(33,832)	70,644
<i>Fund Balance Beginning of Year</i>	89,645	89,645	89,645	0
Prior Year Encumbrances Appropriated	16,942	16,942	16,942	0
<i>Fund Balance End of Year</i>	\$1	\$2,111	\$72,755	\$70,644

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	43,824	42,739	34,050	8,689
<i>Excess of Revenues Under Expenditures</i>	(43,824)	(42,739)	(34,050)	8,689
Other Financing Sources				
Transfers In	4,000	4,000	6,256	2,256
<i>Net Change in Fund Balance</i>	(39,824)	(38,739)	(27,794)	10,945
<i>Fund Balance Beginning of Year</i>	41,824	41,824	41,824	0
Prior Year Encumbrances Appropriated	2,000	2,000	2,000	0
<i>Fund Balance End of Year</i>	<u>\$4,000</u>	<u>\$5,085</u>	<u>\$16,030</u>	<u>\$10,945</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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	0	72,000	72,000	0
<i>Excess of Revenues Under Expenditures</i>	0	(72,000)	(72,000)	0
Other Financing Sources				
Transfers In	0	6,287	7,261	974
<i>Net Change in Fund Balance</i>	0	(65,713)	(64,739)	974
<i>Fund Balance Beginning of Year</i>	65,834	65,834	65,834	0
<i>Fund Balance End of Year</i>	<u>\$65,834</u>	<u>\$121</u>	<u>\$1,095</u>	<u>\$974</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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$125,000	\$125,000	\$125,000	\$0
Other	0	0	25,000	25,000
<i>Total Revenues</i>	<u>125,000</u>	<u>125,000</u>	<u>150,000</u>	<u>25,000</u>
Expenditures				
Capital Outlay	10,000	10,000	10,000	0
Debt Service				
Principal Retirement	138,074	138,074	138,073	0
Interest and Fiscal Charges	<u>2,875</u>	<u>2,875</u>	<u>2,875</u>	<u>0</u>
<i>Total Expenditures</i>	<u>150,949</u>	<u>150,949</u>	<u>150,948</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(25,949)	(25,949)	(948)	25,001
<i>Fund Balance Beginning of Year</i>	219,314	219,314	219,314	0
Prior Year Encumbrances Appropriated	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$203,365</u></u>	<u><u>\$203,365</u></u>	<u><u>\$228,366</u></u>	<u><u>\$25,001</u></u>

City of Mansfield, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Equipment Fund
For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$0	\$24,396	\$24,396
Expenditures				
Capital Outlay	90,218	90,218	8,661	81,557
<i>Net Change in Fund Balance</i>	(90,218)	(90,218)	15,735	105,953
<i>Fund Balance Beginning of Year</i>	90,225	90,225	90,225	0
<i>Fund Balance End of Year</i>	<u>\$7</u>	<u>\$7</u>	<u>\$105,960</u>	<u>\$105,953</u>

City of Mansfield, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Downtown Improvements Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	0	63,000	49,017	13,983
<i>Excess of Revenues Under Expenditures</i>	0	(63,000)	(49,017)	13,983
Other Financing Sources				
Transfers In	0	188,744	191,875	3,131
<i>Net Change in Fund Balance</i>	0	125,744	142,858	17,114
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$125,744</u>	<u>\$142,858</u>	<u>\$17,114</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,542,436	\$1,542,436	\$1,190,090	(\$352,346)
Expenses				
Personal Services	384,456	384,456	316,705	67,751
Fringe Benefits	249,205	249,205	222,581	26,624
Contractual Services	274,020	226,598	188,995	37,603
Materials and Supplies	765,176	690,167	598,481	91,686
Utilities	22,984	19,696	17,524	2,172
Capital Outlay	1,200	2,900	0	2,900
<i>Total Expenses</i>	<u>1,697,041</u>	<u>1,573,022</u>	<u>1,344,286</u>	<u>228,736</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(154,605)	(30,586)	(154,196)	(123,610)
Transfers Out	<u>(13,778)</u>	<u>(13,778)</u>	<u>(13,778)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(168,383)	(44,364)	(167,974)	(123,610)
<i>Fund Equity Beginning of Year</i>	712	712	712	0
Prior Year Encumbrances Appropriated	<u>168,383</u>	<u>168,383</u>	<u>168,383</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$712</u></u>	<u><u>\$124,731</u></u>	<u><u>\$1,121</u></u>	<u><u>(\$123,610)</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$635,549	\$635,549	\$588,677	(\$46,872)
Expenses				
Personal Services	163,310	164,635	164,498	137
Fringe Benefits	116,584	116,584	115,078	1,506
Contractual Services	362,673	155,645	155,571	74
Materials and Supplies	8,399	7,438	6,962	476
Capital Outlay	41,248	238,395	229,605	8,790
Debt Service:				
Principal Retirement	0	54,184	54,184	0
Interest and Fiscal Charges	0	643	643	0
<i>Total Expenses</i>	<u>692,214</u>	<u>737,524</u>	<u>726,541</u>	<u>10,983</u>
<i>Excess of Revenues Under Expenses Before Advances and Transfers</i>	(56,665)	(101,975)	(137,864)	(35,889)
Advances In	0	81,326	81,326	0
Transfers Out	(6,342)	(6,342)	(6,342)	0
<i>Net Change in Fund Equity</i>	(63,007)	(26,991)	(62,880)	(35,889)
<i>Fund Equity Beginning of Year</i>	515	515	515	0
Prior Year Encumbrances Appropriated	63,008	63,008	63,008	0
<i>Fund Equity End of Year</i>	<u>\$516</u>	<u>\$36,532</u>	<u>\$643</u>	<u>(\$35,889)</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,909,739	\$1,909,739	\$1,611,440	(\$298,299)
Expenses				
Personal Services	720,050	720,050	627,227	92,823
Fringe Benefits	550,962	550,962	478,523	72,439
Contractual Services	502,835	463,238	449,792	13,446
Materials and Supplies	159,723	120,627	101,748	18,879
Utilities	15,953	13,072	12,173	899
Capital Outlay	36,948	33,872	17,500	16,372
Other	0	50	50	0
<i>Total Expenses</i>	<u>1,986,471</u>	<u>1,901,871</u>	<u>1,687,013</u>	<u>214,858</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(76,732)	7,868	(75,573)	(83,441)
Transfers Out	(22,662)	(22,662)	(22,662)	0
<i>Net Change in Fund Equity</i>	(99,394)	(14,794)	(98,235)	(83,441)
<i>Fund Equity Beginning of Year</i>	2,175	2,175	2,175	0
Prior Year Encumbrances Appropriated	99,394	99,394	99,394	0
<i>Fund Equity End of Year</i>	<u>\$2,175</u>	<u>\$86,775</u>	<u>\$3,334</u>	<u>(\$83,441)</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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$10,299,767	\$10,340,744	\$9,645,091	(\$695,653)
Expenses				
Contractual Services	1,071,888	1,463,843	1,433,898	29,945
Claims Expense	9,490,432	9,490,432	8,871,928	618,504
<i>Total Expenses</i>	10,562,320	10,954,275	10,305,826	648,449
<i>Net Change in Fund Equity</i>	(262,553)	(613,531)	(660,735)	(47,204)
<i>Fund Equity Beginning of Year</i>	1,341,073	1,341,073	1,341,073	0
Prior Year Encumbrances Appropriated	8,852	8,852	8,852	0
<i>Fund Equity End of Year</i>	\$1,087,372	\$736,394	\$689,190	(\$47,204)

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, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$525,500	\$525,500	\$371,455	(\$154,045)
Expenses				
Contractual Services	461,990	450,500	445,593	4,907
Claims Expense	137,648	75,000	0	75,000
<i>Total Expenses</i>	599,638	525,500	445,593	79,907
<i>Net Change in Fund Equity</i>	(74,138)	0	(74,138)	(74,138)
<i>Fund Equity Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriations	74,138	74,138	74,138	0
<i>Fund Equity End of Year</i>	\$0	\$74,138	\$0	(\$74,138)

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$585,198	\$586,559	\$552,944	(\$33,615)
Expenses				
Contractual Services	597,230	597,230	579,992	17,238
Materials and Supplies	14,874	14,874	5,062	9,812
Other	55,034	55,034	0	55,034
<i>Total Expenses</i>	667,138	667,138	585,054	82,084
<i>Net Change in Fund Equity</i>	(81,940)	(80,579)	(32,110)	48,469
<i>Fund Equity Beginning of Year</i>	180,038	180,038	180,038	0
<i>Fund Equity End of Year</i>	\$98,098	\$99,459	\$147,928	\$48,469

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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.

Contents	Pages(s)
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	S2 – S11
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue, the property tax and the municipal income tax.	S12 – S19
Debt Capacity 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.	S20 – S25
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place.	S26 – S27
Operating Information 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.	S28 – S33

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)

	2019	2018	2017 (2)	2016
Governmental Activities:				
Net Investment in Capital Assets	\$90,419,269	\$81,003,247	\$76,784,252	\$69,454,891
Restricted	12,761,780	12,596,360	15,375,080	14,708,878
Unrestricted (Deficit)	<u>(39,906,447)</u>	<u>(56,937,535)</u>	<u>(54,041,811)</u>	<u>(20,886,605)</u>
<i>Total Governmental Activities Net Position</i>	<u>63,274,602</u>	<u>36,662,072</u>	<u>38,117,521</u>	<u>63,277,164</u>
Business Type-Activities:				
Net Investment in Capital Assets	50,597,674	50,745,442	50,518,324	49,913,306
Restricted	12,235,316	2,837,104	3,940,033	9,530,000
Unrestricted	<u>(5,263,361)</u>	<u>5,597,140</u>	<u>7,344,043</u>	<u>8,596,287</u>
<i>Total Business-Type Activities Net Position</i>	<u>57,569,629</u>	<u>59,179,686</u>	<u>61,802,400</u>	<u>68,039,593</u>
Primary Government:				
Net Investment in Capital Assets	141,016,943	131,748,689	127,302,576	119,368,197
Restricted	24,997,096	15,433,464	19,315,113	24,238,878
Unrestricted (Deficit)	<u>(45,169,808)</u>	<u>(51,340,395)</u>	<u>(46,697,768)</u>	<u>(12,290,318)</u>
<i>Total Primary Government Net Position</i>	<u>\$120,844,231</u>	<u>\$95,841,758</u>	<u>\$99,919,921</u>	<u>\$131,316,757</u>

- (1) The City reported the impact of GASB Statement No. 68 on net position beginning in 2014.
(2) The City reported the impact of GASB Statement No. 75 on net position beginning in 2017.

2015	2014 (1)	2013	2012	2011	2010
\$70,410,400	\$59,297,480	\$56,096,292	\$53,868,750	\$53,334,491	\$50,022,359
16,431,362	17,845,530	18,582,834	20,662,902	21,247,684	17,794,871
(20,013,383)	(20,522,160)	7,041,243	(125,368)	(2,940,697)	(1,923,290)
<u>66,828,379</u>	<u>56,620,850</u>	<u>81,720,369</u>	<u>74,406,284</u>	<u>71,641,478</u>	<u>65,893,940</u>
46,895,048	45,509,026	45,612,731	47,597,321	44,431,737	46,700,688
1,943,312	1,767,668	5,218,162	3,247,764	3,512,497	3,231,967
17,319,454	20,431,386	19,325,344	19,358,220	15,498,260	10,104,011
<u>66,157,814</u>	<u>67,708,080</u>	<u>70,156,237</u>	<u>70,203,305</u>	<u>63,442,494</u>	<u>60,036,666</u>
117,305,448	104,806,506	101,709,023	101,466,071	97,766,228	96,723,047
18,374,674	19,613,198	23,800,996	23,910,666	24,760,181	21,026,838
(2,693,929)	(90,774)	26,366,587	19,232,852	12,557,563	8,180,721
<u>\$132,986,193</u>	<u>\$124,328,930</u>	<u>\$151,876,606</u>	<u>\$144,609,589</u>	<u>\$135,083,972</u>	<u>\$125,930,606</u>

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

	2019	2018 (2)	2017	2016
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government	\$6,916,141	\$7,102,043	\$6,776,448	\$6,898,410
Security of Persons and Property	2,080,074	1,995,764	2,121,599	2,031,485
Transportation	1,675	2,025	2,313	3,105
Community Environment	271,671	240,054	259,202	204,924
Public Health Services	0	0	347	0
Leisure Time Activities	14,010	12,100	16,670	1,505
Operating Grants, Contributions and Interest	15,297,083	7,003,155	10,637,958	4,638,605
Capital Grants and Contributions	7,249	361,675	747,650	0
<i>Total Governmental Activities Program Revenues</i>	<u>24,587,903</u>	<u>16,716,816</u>	<u>20,562,187</u>	<u>13,778,034</u>
Business-Type Activities:				
Charges for Services:				
Water	7,964,942	6,292,607	6,493,993	7,499,210
Sewer	13,753,055	12,098,681	9,769,851	8,173,171
Airport	273,335	245,981	179,464	161,453
Operating Grants and Contributions	0	408	616	660
Capital Grants and Contributions	0	0	0	19,396
<i>Total Business-Type Activities Program Revenues</i>	<u>21,991,332</u>	<u>18,637,677</u>	<u>16,443,924</u>	<u>15,853,890</u>
<i>Total Primary Government Program Revenues</i>	<u>46,579,235</u>	<u>35,354,493</u>	<u>37,006,111</u>	<u>29,631,924</u>
Expenses				
Governmental Activities:				
General Government	21,440,762	17,014,153	18,450,791	13,105,257
Security of Persons and Property	8,106,866	30,617,258	27,335,982	26,156,054
Transportation	691,740	2,604,723	393,285	4,196,798
Community Environment	3,183,202	2,097,727	2,253,958	1,739,973
Public Health Services	0	2,000	700	1,028
Leisure Time Activities	962,511	900,838	943,737	977,250
Interest and Fiscal Charges	164,524	167,208	208,912	102,088
<i>Total Governmental Activities Expenses</i>	<u>34,549,605</u>	<u>53,403,907</u>	<u>49,587,365</u>	<u>46,278,448</u>
Business-Type Activities:				
Water	9,738,619	9,688,644	8,852,957	7,689,537
Sewer	13,029,328	11,228,666	10,896,465	10,341,763
Airport	1,311,427	1,143,530	1,185,424	809,494
<i>Total Business-Type Activities Expenses</i>	<u>24,079,374</u>	<u>22,060,840</u>	<u>20,934,846</u>	<u>18,840,794</u>
<i>Total Primary Government Expenses</i>	<u>58,628,979</u>	<u>75,464,747</u>	<u>70,522,211</u>	<u>65,119,242</u>
Net (Expense)/Revenue				
Governmental Activities	(9,961,702)	(36,687,091)	(29,025,178)	(32,500,414)
Business-Type Activities	(2,088,042)	(3,423,163)	(4,490,922)	(2,986,904)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$12,049,744)</u>	<u>(\$40,110,254)</u>	<u>(\$33,516,100)</u>	<u>(\$35,487,318)</u>

2015 (1)	2014	2013	2012	2011	2010
\$6,152,157	\$5,808,262	\$5,655,211	\$5,248,431	\$5,853,092	\$4,218,337
1,919,236	1,866,371	2,184,047	2,277,353	1,865,400	1,816,016
1,745	2,665	1,425	20,924	15,870	147,242
229,544	205,563	254,589	260,841	156,965	125,865
0	0	0	0	0	9,792
15,802	13,000	13,580	20,807	12,190	17,500
5,798,766	7,028,605	9,000,551	7,355,011	7,540,551	9,097,678
6,465,586	285,337	500,000	4,534,180	1,721,169	5,928,197
20,582,836	15,209,803	17,609,403	19,717,547	17,165,237	21,360,627
7,784,408	7,432,942	6,976,826	6,605,686	9,423,857	8,041,727
6,873,213	6,890,352	6,502,690	7,057,826	8,219,010	7,301,003
266,738	207,227	362,711	94,713	76,334	69,590
0	0	0	0	0	0
28,638	72,300	25,542	0	7,650	1,821,086
14,952,997	14,602,821	13,867,769	13,758,225	17,726,851	17,233,406
35,535,833	29,812,624	31,477,172	33,475,772	34,892,088	38,594,033
13,550,106	13,998,805	13,289,297	12,660,014	12,370,223	12,081,564
23,469,735	22,207,932	19,660,097	20,546,576	21,292,633	25,028,107
3,564,419	4,147,492	4,003,086	2,371,804	3,385,047	2,196,791
1,836,411	2,031,395	2,481,894	1,770,384	1,897,869	2,697,080
57	1,878	0	2,850	3,006	69,089
657,559	489,002	181,096	270,695	328,411	215,429
162,503	173,640	227,267	255,383	266,520	292,388
43,240,790	43,050,144	39,842,737	37,877,706	39,543,709	42,580,448
7,085,893	6,412,917	6,020,836	5,951,358	6,105,309	4,573,816
9,347,201	7,712,993	7,339,291	8,102,780	7,960,497	5,334,940
839,445	765,741	881,037	628,380	600,011	193,147
17,272,539	14,891,651	14,241,164	14,682,518	14,665,817	10,101,903
60,513,329	57,941,795	54,083,901	52,560,224	54,209,526	52,682,351
(22,657,954)	(27,840,341)	(22,233,334)	(18,160,159)	(22,378,472)	(21,219,821)
(2,319,542)	(288,830)	(373,395)	(924,293)	3,061,034	7,131,503
(\$24,977,496)	(\$28,129,171)	(\$22,606,729)	(\$19,084,452)	(\$19,317,438)	(\$14,088,318)

(continued)

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

	2019	2018 (2)	2017	2016
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes:				
Property Taxes Levied For:				
General Purposes	\$1,341,055	\$1,458,166	\$1,408,581	\$1,452,906
Safety Services	267,108	293,770	280,284	288,922
Other Purposes (3)	N/A	N/A	N/A	N/A
Income Taxes Levied For:				
General Purposes	15,599,396	15,338,129	15,647,848	14,572,881
Safety Services	9,746,789	9,583,275	9,778,211	9,100,436
Capital Projects	3,899,851	3,834,732	3,911,763	3,643,222
Parks and Recreation	856,719	842,027	860,015	798,157
Street Lighting	311,534	307,006	313,196	290,239
Demolition	778,836	765,110	792,672	725,598
Other Purposes (3)	N/A	N/A	N/A	N/A
Transient Occupancy Taxes	285,623	0	0	0
Grants and Entitlements not Restricted to				
Specific Programs	2,209,139	2,271,307	1,838,113	2,039,778
Unrestricted Contributions and Donations	0	0	0	350,000
Interest	1,116,242	681,205	446,697	307,588
Gain on Sale of Capital Assets	0	314,719	20,648	0
Miscellaneous	233,976	263,716	397,531	203,307
Transfers	(72,036)	(721,520)	(867,157)	(5,164,002)
<i>Total Governmental Activities</i>	<u>36,574,232</u>	<u>35,231,642</u>	<u>34,828,402</u>	<u>28,609,032</u>
Business-Type Activities:				
Income Taxes Levied For:				
Airport	0	0	0	0
Grants and Entitlements not Restricted to				
Specific Programs	0	0	0	0
Gain on Sale of Capital Assets	226,298	0	0	6,597
Interest	179,651	78,929	93,209	38,251
Miscellaneous	0	0	17,302	0
Transfers	72,036	721,520	867,157	5,164,002
<i>Total Business-Type Activities</i>	<u>477,985</u>	<u>800,449</u>	<u>977,668</u>	<u>5,208,850</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>37,052,217</u>	<u>36,032,091</u>	<u>35,806,070</u>	<u>33,817,882</u>
Change in Net Position				
Governmental Activities	26,612,530	(1,455,449)	5,803,224	(3,891,382)
Business-Type Activities	(1,610,057)	(2,622,714)	(3,513,254)	2,221,946
<i>Total Primary Government Change in Net Position</i>	<u>\$25,002,473</u>	<u>(\$4,078,163)</u>	<u>\$2,289,970</u>	<u>(\$1,669,436)</u>

- (1) The City reported the impact of GASB Statement No. 68 on expenses beginning in 2015.
(2) The City reported the impact of GASB Statement No. 75 on expenses beginning in 2018.
(3) For 2013 through 2018, property taxes and income taxes levied for other purposes were broken out by specific purpose.

2015 (1)	2014	2013	2012	2011	2010
\$1,391,652	\$1,541,321	\$1,406,017	\$1,593,457	\$1,200,704	\$2,024,365
295,174	317,811	298,852	N/A	N/A	N/A
N/A	N/A	N/A	353,430	272,948	417,383
14,578,008	14,072,999	13,780,252	13,473,707	12,595,608	365,730
9,084,784	8,726,965	6,890,126	N/A	N/A	N/A
3,644,503	3,518,254	3,445,063	3,377,760	3,431,901	18,211,023
790,151	743,792	0	N/A	N/A	N/A
287,328	252,012	0	N/A	N/A	N/A
718,320	673,890	0	N/A	N/A	N/A
N/A	N/A	N/A	6,755,692	6,863,802	3,050,004
0	0	0	0	0	0
2,179,846	1,962,974	3,479,024	2,402,217	3,225,813	3,719,190
0	0	0	0	0	0
336,788	276,990	173,419	193,855	310,072	326,473
0	0	29,073	91,557	225,027	84,756
275,140	1,139,822	325,678	157,425	135	1,927
(716,211)	(434,169)	(280,085)	(5,333,693)	0	(763,290)
32,865,483	32,792,661	29,547,419	23,065,407	28,126,010	27,437,561
0	0	0	0	306,338	257,365
0	0	0	35,962	22,810	53,198
0	0	0	141,877	0	0
0	0	0	5,265	10,530	15,600
53,065	3,134	46,242	27,865	5,116	18,366
716,211	434,169	280,085	5,333,693	0	763,290
769,276	437,303	326,327	5,544,662	344,794	1,107,819
33,634,759	33,229,964	29,873,746	28,610,069	28,470,804	28,545,380
10,207,529	4,952,320	7,314,085	4,905,248	5,747,538	6,217,740
(1,550,266)	148,473	(47,068)	4,620,369	3,405,828	8,239,322
\$8,657,263	\$5,100,793	\$7,267,017	\$9,525,617	\$9,153,366	\$14,457,062

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

	2019	2018	2017	2016
General Fund				
Nondspendable	\$321,140	\$308,176	\$258,973	\$254,005
Restricted	0	0	0	0
Committed	2,594,301	2,537,786	1,603,292	1,599,745
Assigned	645,200	492,452	883,778	559,625
Unassigned	10,884,005	10,607,517	10,549,484	10,100,608
Total General Fund	14,444,646	13,945,931	13,295,527	12,513,983
All Other Governmental Funds				
Nondspendable	497,830	805,525	387,240	590,532
Restricted	9,439,576	9,517,971	11,650,348	10,516,095
Committed	2,920,544	2,642,483	2,223,936	1,846,740
Unassigned (Deficit)	0	0	0	0
Total All Other Governmental Funds	12,857,950	12,965,979	14,261,524	12,953,367
Total Governmental Funds	\$27,302,596	\$26,911,910	\$27,557,051	\$25,467,350

2015	2014	2013	2012	2011	2010
\$244,361	\$230,030	\$212,022	\$42,725	\$49,520	\$42,336
0	0	0	129,750	100,303	26,618
1,501,200	1,473,567	1,071,113	4,659	2,631	8,873
2,055,494	1,606,733	2,114,505	999,514	556,695	4,288
7,338,976	6,948,690	4,878,364	4,322,814	4,027,857	757,213
11,140,031	10,259,020	8,276,004	5,499,462	4,737,006	839,328
680,350	411,699	250,942	282,476	252,126	304,188
10,203,452	11,016,585	9,354,162	8,616,366	7,770,075	7,281,498
1,600,694	1,268,797	1,245,737	1,825,711	1,937,986	1,912,080
(9,992)	0	(728)	(1,217,399)	(1,841,334)	(1,550,062)
12,474,504	12,697,081	10,850,113	9,507,154	8,118,853	7,947,704
\$23,614,535	\$22,956,101	\$19,126,117	\$15,006,616	\$12,855,859	\$8,787,032

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

	2019	2018	2017	2016
Revenues				
Property Taxes	\$1,768,417	\$1,737,025	\$1,710,723	\$1,737,100
Municipal Income Taxes	31,932,640	30,813,462	30,940,333	29,214,846
Transient Occupancy Taxes	285,623	0	0	0
Charges for Services	5,345,702	5,416,461	5,341,893	5,434,342
Licenses, Permits and Fees	1,434,281	1,531,141	1,363,147	1,100,366
Fines and Forfeitures	2,481,467	2,399,064	2,366,933	2,489,203
Intergovernmental	17,003,599	10,390,470	14,000,636	8,641,823
Contributions and Donations	5,264	500	15,274	350,000
Special Assessments	30,640	23,349	27,698	17,845
Interest	1,116,242	681,205	446,697	307,588
Other	261,328	263,716	399,216	203,622
<i>Total Revenues</i>	<u>61,665,203</u>	<u>53,256,393</u>	<u>56,612,550</u>	<u>49,496,735</u>
Expenditures				
Current:				
General Government	23,025,574	16,283,199	18,451,709	13,384,219
Security of Persons and Property	26,794,189	26,490,598	24,797,234	23,601,259
Public Health and Welfare	0	2,000	700	1,028
Transportation	2,879,922	2,593,708	3,471,817	3,797,639
Community Environment	2,998,647	2,034,350	2,142,337	1,706,165
Leisure Time Activities	808,427	811,220	892,009	1,034,220
Capital Outlay	4,943,422	5,339,207	3,737,814	3,603,937
Debt Service:				
Principal Retirement	511,373	423,014	493,251	559,647
Refunded Bonds Redeemed	0	0	0	0
Interest and Fiscal Charges	135,464	158,327	202,693	96,557
Issuance Costs	0	0	0	35,184
<i>Total Expenditures</i>	<u>62,097,018</u>	<u>54,135,623</u>	<u>54,189,564</u>	<u>47,819,855</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(431,815)</u>	<u>(879,230)</u>	<u>2,422,986</u>	<u>1,676,880</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	0	1,885,000
Premium on General Obligation Bonds Issued	0	0	0	94,912
Payment to Refunded Bond Escrow Account	0	0	0	(1,939,432)
Inception of Capital Lease	848,956	0	0	332,452
Sale of Capital Assets	0	567,577	82,964	83,280
Transfers In	15,286,750	14,003,821	13,538,088	13,044,928
Transfers Out	(15,313,205)	(14,337,309)	(13,954,337)	(13,325,205)
<i>Total Other Financing Sources (Uses)</i>	<u>822,501</u>	<u>234,089</u>	<u>(333,285)</u>	<u>175,935</u>
<i>Net Change in Fund Balances</i>	<u>\$390,686</u>	<u>(\$645,141)</u>	<u>\$2,089,701</u>	<u>\$1,852,815</u>
Debt Service as a Percentage of Noncapital Expenditures	1.4%	1.3%	1.6%	1.6%

2015	2014	2013	2012	2011	2010
\$1,760,669	\$1,763,332	\$1,830,474	\$1,800,415	\$1,507,537	\$2,445,489
28,961,313	27,919,093	24,006,334	23,210,618	22,639,125	21,595,452
0	0	0	0	0	0
4,821,723	4,424,862	4,349,087	3,955,765	1,884,773	2,014,192
1,464,483	1,129,323	1,053,984	1,301,348	1,059,463	597,049
2,372,743	2,190,646	2,444,442	1,962,732	2,508,701	2,830,775
15,312,621	11,002,716	12,578,460	15,263,618	14,199,861	18,788,739
4,263	27,455	0	0	0	0
14,696	23,199	23,855	25,418	31,769	49,359
395,555	333,355	232,284	193,855	247,033	326,473
280,734	1,126,482	326,680	583,093	165,725	843,375
55,388,800	49,940,463	46,845,600	48,296,862	44,243,987	49,490,903
18,821,731	13,888,293	13,731,491	16,120,475	9,157,244	8,615,629
24,643,585	21,574,972	19,393,860	20,843,700	20,852,533	25,333,268
57	1,878	0	2,850	7,052	76,351
2,782,872	2,684,333	2,785,732	2,668,509	2,197,989	2,300,961
1,893,908	2,026,344	2,380,426	1,481,028	1,895,861	2,778,561
685,105	455,504	154,075	188,096	283,280	419,944
5,070,545	4,830,024	3,391,288	3,105,163	5,312,992	8,185,288
441,721	483,253	484,901	481,404	425,000	415,000
0	0	2,275,000	0	0	0
169,733	181,178	234,862	255,791	268,236	307,533
0	0	102,278	0	0	0
54,509,257	46,125,779	44,933,913	45,147,016	40,400,187	48,432,535
879,543	3,814,684	1,911,687	3,149,846	3,843,800	1,058,368
0	0	2,355,000	0	0	0
0	0	55,118	0	0	0
0	0	0	0	0	0
0	0	0	363,494	0	0
0	0	33,222	82,557	225,027	84,756
13,708,242	12,873,590	11,767,859	12,243,698	596,240	1,584,644
(13,929,351)	(12,858,290)	(12,003,385)	(12,497,498)	(596,240)	(2,347,934)
(221,109)	15,300	2,207,814	192,251	225,027	(678,534)
\$658,434	\$3,829,984	\$4,119,501	\$3,342,097	\$4,068,827	\$379,834
1.5%	1.7%	7.4%	2.0%	2.0%	2.0%

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

Tax Year	Real Property		Tangible Personal Property	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2019	\$523,674,540	\$1,496,212,971	\$33,774,070	\$96,497,343
2018	530,351,430	1,515,289,800	31,178,490	89,081,400
2017	544,495,880	1,555,702,514	28,847,670	82,421,914
2016	524,905,750	1,499,730,714	27,829,710	79,513,457
2015	521,499,480	1,489,998,514	22,790,450	65,115,571
2014	529,849,870	1,513,856,771	19,473,330	55,638,086
2013	545,780,020	1,559,371,486	17,701,700	50,576,286
2012	555,161,930	1,586,176,943	16,081,610	45,947,457
2011	569,038,870	1,625,825,343	14,972,140	42,777,543
2010	601,577,670	1,718,793,343	14,328,390	40,938,257

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. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. The last year telephone companies paid tangible personal property tax was 2010.

The tangible personal property values associated with each year are the value 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 a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Source: Richland County Auditor

Totals

Assessed Value	Estimated Actual Value	Ratio	Tax Rate
\$557,448,610	\$1,592,710,314	35.00%	\$3.60
561,529,920	1,604,371,200	35.00	3.60
573,343,550	1,638,124,429	35.00	3.60
552,735,460	1,579,244,171	35.00	3.60
544,289,930	1,555,114,086	35.00	3.60
549,323,200	1,569,494,857	35.00	3.60
563,481,720	1,609,947,771	35.00	3.60
571,243,540	1,632,124,400	35.00	3.60
584,011,010	1,668,602,886	35.00	3.60
615,906,060	1,759,731,600	35.00	3.60

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

	2019	2018	2017	2016
Unvoted Millage				
Operating	\$3.0000	\$3.0000	\$3.0000	\$3.0000
Fire and EMS	0.6000	0.6000	0.6000	0.6000
Total Unvoted Millage	\$3.6000	\$3.6000	\$3.6000	\$3.6000
Overlapping Rates by Taxing District				
Richland County				
Residential/Agricultural Real	\$10.5970	\$10.2737	\$9.6730	\$9.7000
Commercial/Industrial and Public Utility Real	13.3000	13.3000	12.7349	12.7400
General Business and Public Utility Personal	13.3000	13.3000	12.8000	12.8000
Mansfield City School District				
Residential/Agricultural Real	51.6575	51.1686	49.9925	52.0400
Commercial/Industrial and Public Utility Real	63.5252	63.1325	62.2629	63.5700
General Business and Public Utility Personal	73.8500	73.5500	73.2500	74.2500

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 Values 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.

2015	2014	2013	2012	2011	2010
\$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>

\$9.6800	\$9.6386	\$9.4239	\$8.9852	\$8.9297	\$7.3447
12.7005	12.6630	12.6066	12.1184	11.9773	10.1881
12.8000	12.8000	12.8000	12.4000	12.4000	10.7000

48.8580	48.0516	46.7662	35.9179	46.7849	43.5925
60.2568	59.3991	58.9228	47.7719	58.4924	56.7670
71.2500	70.8500	70.4500	59.9500	71.3500	69.9500

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
2019	\$2,267,961	\$1,778,957	78.44 %	\$114,537	\$1,893,494	83.49 %
2018	2,318,035	1,752,033	75.58	102,157	1,854,190	79.99
2017	2,212,471	1,741,417	78.71	96,402	1,837,819	83.07
2016	2,230,129	1,769,259	79.33	123,922	1,893,181	84.89
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

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
 2019 and 2010

Taxpayer	2019	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Kurt Stimens	\$5,607,430	1.07%
Newman Technology	4,084,550	0.78
Gorman Rupp Company	3,299,550	0.63
SSI Mansfield, LLC	2,647,860	0.51
Wal Mart Real Estate	2,362,150	0.45
Jay Industries, Incorporated	1,805,520	0.34
Armco	1,760,280	0.34
Kurt Stimens Trustee	1,705,980	0.33
Larry Merwine	1,637,040	0.31
City of Mansfield	1,594,880	0.30
Totals	<u>\$26,505,240</u>	<u>5.06%</u>
Total Real Property Assessed Valuation	<u><u>\$523,674,540</u></u>	

Taxpayer	2010	
	Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Newman Technology	\$5,354,610	0.89%
Wal Mart Real Estate	2,938,000	0.49
SSI Mansfield, LLC	2,818,420	0.47
Jay Industries, Incorporated	2,086,650	0.35
Armco	2,055,330	0.34
Willard Rental Properties	1,832,750	0.30
City of Mansfield	1,813,830	0.30
Wedgewood Estates	1,583,030	0.26
Johnny Appleseed Center	1,575,000	0.26
Graham Chevrolet	1,574,850	0.26
Totals	<u>\$23,632,470</u>	<u>3.92%</u>
Total Real Property Assessed Valuation	<u><u>\$601,577,670</u></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>
2019	2.00%	\$31,975,042	\$25,038,278	78.31%	\$4,140,874	12.95%	\$2,795,890	8.74%
2018	2.00	30,672,134	24,209,516	78.93	3,628,513	11.83	2,834,105	9.24
2017	2.00	31,063,436	24,229,922	78.00	4,122,085	13.27	2,711,428	8.73
2016	2.00	30,483,026	23,866,902	78.30	3,826,358	12.55	2,789,766	9.15
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

(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; however, beginning in 2017, the cash basis total will no longer include penalty, interest, and court costs.

City of Mansfield, Ohio
Top Ten Income Tax Withholding Accounts
Last Ten Years

Tax Year	Company Rank	Amount Paid	Percent of Total Withholding Collections	Tax Year	Company Rank	Amount Paid	Percent of Total Withholding Collections
2019	1	\$1,862,024	7.43%	2018	1	\$1,720,763	7.11%
2019	2	1,415,819	5.65	2018	2	1,343,784	5.55
2019	3	784,050	3.13	2018	3	800,388	3.31
2019	4	761,549	3.04	2018	4	783,261	3.24
2019	5	746,341	2.98	2018	5	722,584	2.98
2019	6	729,906	2.91	2018	6	685,888	2.83
2019	7	652,376	2.61	2018	7	646,034	2.67
2019	8	549,706	2.20	2018	8	523,939	2.16
2019	9	529,935	2.12	2018	9	504,284	2.08
2019	10	449,812	1.80	2018	10	449,888	1.86
	Total	\$8,481,518	33.87%		Total	\$8,180,813	32.67%
2017	1	\$1,618,079	6.68%	2016	1	\$1,551,848	6.50%
2017	2	1,293,432	5.34	2016	2	1,250,423	5.24
2017	3	830,766	3.43	2016	3	838,029	3.51
2017	4	779,019	3.22	2016	4	748,256	3.14
2017	5	758,425	3.13	2016	5	667,834	2.80
2017	6	725,123	2.99	2016	6	611,302	2.56
2017	7	657,890	2.72	2016	7	507,005	2.12
2017	8	564,082	2.33	2016	8	500,006	2.10
2017	9	505,331	2.09	2016	9	461,798	1.93
2017	10	478,863	1.98	2016	10	421,959	1.77
	Total	\$8,211,010	33.89%		Total	\$7,558,460	31.67%
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	\$7,571,645	33.38%		Total	\$7,457,190	34.38%
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	\$6,506,763	34.42%		Total	\$6,560,322	34.57%
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	\$6,275,210	33.79%		Total	\$6,386,751	34.76%

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

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
2019	\$2,389,866	\$0	\$1,049,071	\$22,953,260	\$996,564
2018	2,734,507	0	134,344	10,209,438	1,166,996
2017	3,065,427	0	199,412	10,749,337	1,335,836
2016	3,431,036	0	301,597	11,229,547	1,507,789
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

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

Source: City financial records

Total		
Total Debt	Percentage of Personal Income	Per Capita
\$27,388,761	3.30%	\$573
14,245,285	1.72	298
15,350,012	1.85	321
16,469,969	1.98	344
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

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>
2019	47,821	\$1,592,710,314	\$25,343,126	1.59 %	\$530
2018	47,821	1,604,371,200	12,943,945	0.81	271
2017	47,821	1,638,124,429	13,814,764	0.84	289
2016	47,821	1,579,244,171	14,660,583	0.93	307
2015	47,821	1,555,114,086	4,668,582	0.30	98
2014	47,821	1,569,494,857	5,029,094	0.32	105
2013	47,821	1,609,947,771	5,384,606	0.33	113
2012	47,821	1,632,124,400	5,835,000	0.36	122
2011	47,821	1,668,602,886	6,660,000	0.40	139
2010	47,821	1,759,731,600	7,470,000	0.42	156

(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, 2019

Jurisdiction	Governmental Activities Debt Outstanding (1)	Percentage Applicable to City (2)	Amount Applicable to City
Direct - City of Mansfield			
General Obligation Bonds	\$2,389,866	100 %	\$2,389,866
Capital Lease	<u>1,049,071</u>	100	<u>1,049,071</u>
<i>Total Direct Debt</i>	<u>3,438,937</u>		<u>3,438,937</u>
Overlapping			
Richland County	22,318,496	31.58	7,048,181
Mansfield City School District	7,086,719	65.18	4,619,123
Crestview Local School District	2,989,773	0.45	13,454
Madison Local School District	25,719,450	18.62	4,788,962
Ontario Local School District	9,597,400	0.02	1,919
Pioneer Career and Technology Center	<u>10,591,208</u>	16.20	<u>1,715,776</u>
<i>Total Overlapping Debt</i>	<u>78,303,046</u>		<u>18,187,415</u>
Total	<u><u>\$81,741,983</u></u>		<u><u>\$21,626,352</u></u>

Source: Richland County Auditor

(1) Debt outstanding for the school districts is as of June 30, 2019.

(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

	2019	2018	2017	2016
Total Assessed Property Value	<u>\$557,448,610</u>	<u>\$561,529,920</u>	<u>\$573,343,550</u>	<u>\$552,735,460</u>
Overall Legal Debt Limit (10 ½ Percent of Assessed Valuation)	<u>\$58,532,104</u>	<u>\$58,960,642</u>	<u>\$60,201,073</u>	<u>\$58,037,223</u>
Debt Outstanding:				
Various Purpose General Obligation Bonds	24,909,999	12,459,999	13,280,000	14,075,000
Less: Exempt Debt				
Unvoted General Obligation Bonds to be paid from Water and Sewer system revenues	(22,600,721)	(9,817,124)	(10,317,248)	(10,425,000)
Amount Available in Debt Service	<u>(19,478)</u>	<u>(19,473)</u>	<u>(19,471)</u>	<u>(197,522)</u>
Total Net Debt Applicable to Debt Limit	<u>2,289,800</u>	<u>2,623,402</u>	<u>2,943,281</u>	<u>3,452,478</u>
Legal Debt Margin Within 10 ½ Percent Limitations	<u>\$56,242,304</u>	<u>\$56,337,240</u>	<u>\$57,257,792</u>	<u>\$54,584,745</u>
Legal Debt Margin as a Percentage of the Debt Limit	96.09%	95.55%	95.11%	94.05%
Unvoted Debt Limitation (5 ½ Percent of Assessed Valuation)	<u>\$30,659,674</u>	<u>\$30,884,146</u>	<u>\$31,533,895</u>	<u>\$30,400,450</u>
Total Unvoted Debt Outstanding at Year End	24,909,999	12,459,999	13,280,000	14,075,000
Less:				
Unvoted General Obligation Bonds to be paid from Water and Sewer system revenues	(22,600,721)	(9,817,124)	(10,317,248)	(10,425,000)
Amount Available in Debt Service	<u>(19,478)</u>	<u>(19,473)</u>	<u>(19,471)</u>	<u>(197,522)</u>
Net Debt Within 5 ½ Percent Limitations	<u>2,289,800</u>	<u>2,623,402</u>	<u>2,943,281</u>	<u>3,452,478</u>
Unvoted Legal Debt Margin Within 5 ½ Percent Limitations	<u>\$28,369,874</u>	<u>\$28,260,744</u>	<u>\$28,590,614</u>	<u>\$26,947,972</u>
Legal Debt Margin as a Percentage of the Debt Limit	92.53%	91.51%	90.67%	88.64%

Source: City Financial Records

2015	2014	2013	2012	2011	2010
<u>\$544,289,930</u>	<u>\$549,323,200</u>	<u>\$563,481,720</u>	<u>\$571,243,540</u>	<u>\$584,011,010</u>	<u>\$615,906,060</u>
<u>\$57,150,443</u>	<u>\$57,678,936</u>	<u>\$59,165,581</u>	<u>\$59,980,572</u>	<u>\$61,321,156</u>	<u>\$64,670,136</u>
4,630,000	4,985,000	5,335,000	5,835,000	6,660,000	7,470,000
(855,000)	(895,000)	(935,000)	(1,200,000)	(1,650,000)	(2,105,000)
<u>(74,430)</u>	<u>(102,417)</u>	<u>(108,272)</u>	<u>(146,838)</u>	<u>(99,762)</u>	<u>(201,045)</u>
<u>3,700,570</u>	<u>3,987,583</u>	<u>4,291,728</u>	<u>4,488,162</u>	<u>4,910,238</u>	<u>5,163,955</u>
<u>\$53,449,873</u>	<u>\$53,691,353</u>	<u>\$54,873,853</u>	<u>\$55,492,410</u>	<u>\$56,410,918</u>	<u>\$59,506,181</u>
93.52%	93.09%	92.75%	92.52%	91.99%	92.01%
<u>\$29,935,946</u>	<u>\$30,212,776</u>	<u>\$30,991,495</u>	<u>\$31,418,395</u>	<u>\$32,120,606</u>	<u>\$33,874,833</u>
4,630,000	4,985,000	5,335,000	5,835,000	6,660,000	7,470,000
(855,000)	(895,000)	(935,000)	(1,200,000)	(1,650,000)	(2,105,000)
<u>(74,430)</u>	<u>(102,417)</u>	<u>(108,272)</u>	<u>(146,838)</u>	<u>(99,762)</u>	<u>(201,045)</u>
<u>3,700,570</u>	<u>3,987,583</u>	<u>4,291,728</u>	<u>4,488,162</u>	<u>4,910,238</u>	<u>5,163,955</u>
<u>\$26,235,376</u>	<u>\$26,225,193</u>	<u>\$26,699,767</u>	<u>\$26,930,233</u>	<u>\$27,210,368</u>	<u>\$28,710,878</u>
87.64%	86.80%	86.15%	85.71%	84.71%	84.76%

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

<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>City Unemployment Rate (2)</u>
2019	47,821	\$830,220,381	\$17,361	\$32,076	4.5%
2018	47,821	830,220,381	17,361	32,076	4.9
2017	47,821	830,220,381	17,361	32,076	5.3
2016	47,821	830,220,381	17,361	32,076	5.5
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

(1) Source: U. S. Census - 2010-2019 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

2019 and 2010

2019

Employer	Employees	Percentage of Total City Employment
Ohio Health MedCentral Health Systems	2,400	4.81%
Richland County Government	1,020	2.05
Newman Technology	925	1.86
StarTek, Incorporated	875	1.76
Jay Industries, Incorporated	760	1.52
Mansfield City School District	725	1.45
Therm-O-Disc, Incorporated	720	1.44
Mansfield Correctional Institution	680	1.36
CenturyLink, Incorporated	625	1.25
Gorman Rupp Company	555	1.11
Total	9,285	18.61%
Total Employment within the City	49,884	

2010

Employer	Employees	Percentage of Total City Employment
Ohio Health MedCentral Health Systems	2,500	4.68%
Richland County Government	938	1.76
StarTek, Incorporated	800	1.50
Newman Technology	750	1.41
Jay Industries, Incorporated	750	1.41
CenturyLink, Incorporated	725	1.36
Mansfield Correctional Institution	725	1.36
Mansfield City School District	700	1.31
Therm-O-Disc, Incorporated	575	1.08
Gorman Rupp Company	525	0.98
Total	8,988	16.85%
Total Employment within the City	53,378	

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	2019	2018	2017	2016
General Government				
Council	10.00	10.00	10.00	11.00
Administration	5.00	4.00	4.00	4.00
Finance	17.00	17.00	17.00	18.00
Law	9.00	9.00	8.00	9.00
Courts	42.00	41.00	45.00	42.00
General Government	6.00	6.00	6.00	6.00
Economic and Community				
Development	5.00	5.00	5.00	4.00
Engineering	6.00	6.00	6.00	6.00
Maintenance	3.00	3.00	3.00	2.00
Codes and Permits	7.00	7.00	7.00	6.00
Litter Control	0.00	0.00	0.00	0.00
Regional Community				
Advancement	0.00	1.00	2.00	4.00
Parks and Recreation	7.00	7.00	6.00	6.00
Street and Highway	12.00	12.00	12.00	12.00
Police	120.00	115.00	113.00	120.00
Fire	94.00	94.00	92.00	94.00
Water	58.00	60.00	59.00	55.00
Sewer	36.00	37.00	38.00	38.00
Airport	5.00	4.00	4.00	4.00
Repair Garage	5.00	6.00	6.00	6.00
Information Technology	4.00	4.00	4.00	4.00
Totals:	<u>451.00</u>	<u>448.00</u>	<u>447.00</u>	<u>451.00</u>

Source: City Payroll Records

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

2015	2014	2013	2012	2011	2010
11.00	10.00	11.00	11.00	11.00	12.00
3.00	3.00	3.00	3.00	3.00	3.00
16.00	15.00	15.00	15.00	18.00	18.00
9.00	9.00	9.00	10.00	11.00	12.00
43.00	42.00	45.00	45.00	50.00	50.00
5.00	6.00	5.00	6.00	6.00	7.00
5.00	5.00	6.00	7.00	6.00	7.00
5.00	6.00	5.00	6.00	6.00	6.00
3.00	3.00	3.00	3.00	3.00	4.00
6.00	6.00	6.00	6.00	4.00	6.00
0.00	0.00	0.00	0.00	0.00	1.00
4.00	19.00	24.00	26.00	26.00	31.00
4.00	4.00	0.00	1.00	1.00	6.00
12.00	11.00	6.00	6.00	6.00	10.00
115.00	109.00	104.00	102.00	111.00	121.00
95.00	94.00	92.00	80.00	85.00	96.00
53.00	52.00	50.00	51.00	58.00	57.00
33.00	37.00	37.00	38.00	36.00	38.00
4.00	4.00	5.00	4.00	4.00	4.00
6.00	6.00	6.00	6.00	5.00	5.00
3.00	4.00	3.00	3.00	3.00	4.00
435.00	445.00	435.00	429.00	453.00	498.00

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

Function/Program	2019	2018	2017	2016
General Government:				
Building permits issued	168	159	168	162
Code enforcements	3,366	3,510	2,856	2,688
Police:				
Calls for service	36,587	37,638	38,030	36,854
Traffic violations	3,170	3,517	3,548	3,877
Parking violations	5,819	4,862	4,230	4,357
Physical arrests	4,797	5,140	4,978	4,952
Fire:				
Emergency responses	9,038	7,874	8,895	8,647
Fire responses	2,000	2,926	1,989	1,915
Street/Highway:				
Street resurfacing mileage	21	17	22	20
Number of streets resurfaced	75	73	123	96
Tons of salt used	7,500	6,110	8,821	8,956
Leaf removal (cubic yards)	7,900	5,897	4,616	4,836
Water:				
Number of customers	18,697	18,667	18,158	18,653
Average daily consumption (millions of gallons)	9.23	9.41	9.95	10.47
Wastewater:				
Average daily sewage treatment (millions of gallons)	11.59	11.34	11.41	9.51

Source: City Records

2015	2014	2013	2012	2011	2010
153	143	272	287	190	185
1,595	1,805	3,933	2,566	2,155	2,426
36,282	37,098	36,134	37,241	35,613	37,352
3,825	4,012	3,539	5,398	5,106	6,348
4,334	4,587	3,886	4,071	4,363	4,957
4,773	4,611	4,885	5,198	4,975	5,090
8,032	7,855	7,494	7,393	6,997	6,608
1,886	1,770	1,647	1,664	1,556	1,547
16	22	15	12	11	8
68	102	77	60	64	51
9,004	11,796	15,455	8,167	4,285	8,045
5,286	5,339	5,148	6,024	4,215	1,789
18,463	18,511	18,494	18,696	18,652	18,628
10.29	9.90	9.37	9.39	9.19	8.93
10.30	10.55	11.09	10.01	10.91	9.91

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

Function/Program	2019	2018	2017	2016
Police				
Number of stations	1	1	1	1
Number of offices	2	2	2	2
Number of police vehicles	54	64	63	66
Fire				
Number of stations	5	5	5	5
Number of fire trucks	11	10	9	9
Number of rescue squads	7	7	6	6
Streets and Highways				
Mileage	321	321	321	295
Parks and Recreation				
Number of Parks	30	29	29	29
Acreage	306	291	291	291
Playgrounds	19	18	18	18
Swimming pools	2	2	2	2
Water				
Miles of water mains	335	335	335	250
Storage capacity (thousands of gallons)	14,500	14,500	14,500	14,500
Sewer				
Miles of sanitary sewer	291	291	291	200
Treatment capacity (thousands of gallons)	12,500	12,500	12,500	12,500

Sources: Various City departments

2015	2014	2013	2012	2011	2010
1	1	1	1	1	1
2	2	2	2	2	2
64	59	52	58	73	69
5	5	5	5	6	6
9	9	9	9	9	9
6	6	6	6	6	8
295	295	295	295	295	295
29	30	31	31	31	31
291	292	294	294	294	294
18	18	18	18	18	18
2	3	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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CITY OF MANSFIELD
RICHLAND COUNTY, OHIO

Supplemental Reports

**For the Year Ended
December 31, 2019**

**CITY OF MANSFIELD
RICHLAND COUNTY, OHIO**

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**CITY OF MANSFIELD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH / ENTITY GRANT NUMBER	PASSED THROUGH TO SUBRECIPIENT	(A)(F) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Direct</i>				
CDBG - Entitlement Grants Cluster:				
(C) Community Development Block Grants/Entitlement Grants	14.218	B-14-MC-39-0017	\$ -	\$ 2,058
(C) Community Development Block Grants/Entitlement Grants	14.218	B-16-MC-39-0017	-	67,599
(C), (D) Community Development Block Grants/Entitlement Grants	14.218	B-17-MC-39-0017	12,784	355,079
(C), (D) Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-39-0017	79,490	295,945
Total Community Development Block Grants/Entitlement Grants and CDBG - Entitlement Grants Cluster			<u>92,274</u>	<u>720,681</u>
<i>Direct</i>				
Home Investment Partnerships Program	14.239	M-16-MC-39-0221	-	25,696
(D) Home Investment Partnerships Program	14.239	M-17-MC-39-0221	7,458	58,929
(D) Home Investment Partnerships Program	14.239	M-18-MC-39-0021	12,566	37,821
Total Home Investment Partnerships Program			<u>20,024</u>	<u>122,446</u>
Total U.S. Department of Housing and Urban Development			<u>112,298</u>	<u>843,127</u>
U.S. DEPARTMENT OF COMMERCE				
<i>Direct</i>				
Economic Development Cluster:				
Economic Adjustment Assistance	11.307	06-39-02166-01		<u>393,467</u>
Total Economic Development Cluster and U.S. Department of Commerce				<u>393,467</u>
U.S. DEPARTMENT OF JUSTICE				
<i>Passed through Ohio Department of Public Safety</i>				
Violence Against Women Formula Grants	16.588	2018-WF-VA2-8854		<u>51,415</u>
<i>Direct</i>				
Bulletproof Vest Partnership Program	16.607	2017BUBX07038991		2,000
Bulletproof Vest Partnership Program	16.607	2018BUBX07038991		2,400
Total Bulletproof Vest Partnership Program				<u>4,400</u>
<i>Passed through the National Association of Police Athletic League, Inc.</i>				
Juvenile Mentoring Program	16.726	2017-JU-FX-0014		3,726
Juvenile Mentoring Program	16.726	2018-JU-FX-0014		22,181
Total Juvenile Mentoring Program				<u>25,907</u>
<i>Direct</i>				
DNA Backlog Reduction Program	16.741	2017-DN-BX-K446		90,689
DNA Backlog Reduction Program	16.741	2018-DN-BX-K446		21,168
Total DNA Backlog Reduction Program				<u>111,857</u>
<i>Passed through Ohio Attorney General's Office</i>				
Crime Victim Assistance	16.575	2019VAGENE019		43,538
Crime Victim Assistance	16.575	2019SAGENE019		1,977
Crime Victim Assistance	16.575	2020VAGENE019		8,276
Crime Victim Assistance	16.575	2020SAGENE019		224
Total Crime Victim Assistance				<u>54,015</u>
<i>Direct</i>				
Project Safe Neighborhoods	16.609	2018-PS-PND-438		1,112
<i>Passed through Northern Ohio Violent Crime Consortium</i>				
(E) Project Safe Neighborhoods	16.609	N/A		1,644
(E) Project Safe Neighborhoods	16.609	N/A		52,500
Total Project Safe Neighborhoods				<u>55,256</u>
<i>Direct</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-JG-A01-6404		<u>112,500</u>
<i>Passed through Ohio Department of Public Safety</i>				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2017-PC-NFS-7809		62
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2018-PC-NFS-7809		32,885
Total Paul Coverdell Forensic Sciences Improvement Grant Program				<u>32,947</u>
Total U.S. Department of Justice				<u>448,297</u>

(Continued)

CITY OF MANSFIELD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH / ENTITY GRANT NUMBER	PASSED THROUGH TO SUBRECIPIENT	(A) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Direct</i> Airport Improvement Program	20.106	3-39-0049-030-2018		3,402,533
Total U.S. Department of Transportation				3,402,533
Total Federal Financial Assistance			\$ 112,298	\$ 5,087,424

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:

- (A) This schedule includes the federal award activity of the City of Mansfield under programs of the federal government for the year ended December 31, 2019 and is prepared in accordance with the cash basis of accounting. The information on this schedule is prepared in accordance with the requirements of Title 2 U.S. Code Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City of Mansfield, it is not intended to and does not represent the financial position, changes in net position, or cash flows of the City of Mansfield.
- (B) CFR Section 200.414 of the Uniform Guidance allows a non-federal entity that has never received a negotiated indirect cost rate to charge a de minimis rate of 10% of modified total direct costs to indirect costs. The City has not elected to use the 10% de minimis indirect cost rate.
- (C) The City has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons. 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 a lien against the equipment of the borrower. At December 31, 2019, the gross amount of loans outstanding under this program was \$1,136,767. Of the \$1,136,767, the City estimates that \$177,889 to be uncollectible.
- (D) The City passes certain federal awards received from various agencies 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.
- (E) Pass-through number was unable to be obtained for this grant.
- (F) Certain federal programs require the City contribute non-federal funds (matching funds) to support the federally funded programs. The City has complied with the matching requirements. The expenditure of non-federal matching funds are not included on the schedule.

**Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards***

City of Mansfield
Richland County
30 North Diamond Street
Mansfield, Ohio 44902

To the Members of Council and Mayor:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mansfield, Richland County, Ohio, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City of Mansfield's basic financial statements and have issued our report thereon dated August 24, 2020, wherein we noted as discussed in Note 3, the City of Mansfield adopted Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*. Furthermore, as discussed in Note 20 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Julian & Grube, Inc." with a period at the end.

Julian & Grube, Inc.
August 24, 2020

**Independent Auditor's Report on Compliance with Requirements Applicable to
the Major Federal Program and on Internal Control Over Compliance and the
Schedule of Expenditures of Federal Awards Required by the *Uniform Guidance***

City of Mansfield
Richland County
30 North Diamond Street
Mansfield, Ohio 44902

To the Members of Council and Mayor:

Report on Compliance for the Major Federal Program

We have audited the City of Mansfield's compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the City of Mansfield's major federal program for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the City of Mansfield's major federal program.

Management's Responsibility

The City of Mansfield's Management is responsible for complying 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 opine on the City of Mansfield's compliance for the City of Mansfield's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Mansfield's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on the Major Federal Program

In our opinion, the City of Mansfield complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2019.

Report on Internal Control Over Compliance

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

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

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

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Mansfield as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City of Mansfield's basic financial statements. We issued our unmodified report thereon dated August 24, 2020. Our opinion also explained that the City of Mansfield adopted *Governmental Account Standard No. 84* during the year. We conducted our audit to opine on the City of Mansfield's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Julian & Grube, Inc.
August 24, 2020

**CITY OF MANSFIELD
RICHLAND COUNTY, OHIO**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019**

1. SUMMARY OF AUDITORS' RESULTS		
<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinion</i>	Unmodified
<i>(d)(1)(ii)</i>	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iii)</i>	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under 2 CFR §.516(a)?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Program (listed):</i>	Airport Improvement Program (CFDA #20.106)
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$750,000 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None

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OHIO AUDITOR OF STATE KEITH FABER



CITY OF MANSFIELD

RICHLAND COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/15/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov