



**Mary Taylor, CPA**  
Auditor of State

**City of Mansfield**  
**Richland County, Ohio**

**Fiscal Emergency Analysis**  
**As of December 31, 2009 and April 30, 2010**

**Local Government Services Section**



**City of Mansfield, Richland County**

**Fiscal Emergency Analysis**

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Mary Taylor, CPA  
Auditor of State

**Declaration of Fiscal Emergency**

The Auditor of State performed a fiscal analysis of the City of Mansfield pursuant to Section 118.03 of the Ohio Revised Code. This analysis indicates and it is hereby declared that a fiscal emergency exists at the City of Mansfield as defined by Section 118.03(A)(5) and 118.03(B) of the Ohio Revised Code.

Accordingly, on behalf of the Auditor of State, this report is hereby submitted and filed with Donald R. Culliver, Mayor of the City of Mansfield; Phillip Scott, President of Council for the City of Mansfield; Ted Strickland, Governor; Jennifer Brunner, Secretary of State; Kevin L. Boyce, Treasurer of State; J. Pari Sabety, Director of the Office of Budget and Management and Patrick W. Dropsey, Secretary of the Richland County Budget Commission.

*Mary Taylor*

MARY TAYLOR, CPA  
Auditor of State

August 19, 2010

# City of Mansfield, Richland County

## Fiscal Emergency Analysis

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### Introduction

As provided by Section 118.04(A) of the Ohio Revised Code, Mayor Donald R. Culliver requested that a fiscal analysis be performed by the Auditor of State for the City of Mansfield, Richland County (the City). The purpose of the analysis is to determine if the financial condition of the City justifies the declaration of a fiscal emergency.

A City is placed in fiscal emergency if any one of the six conditions described in Section 118.03 of the Ohio Revised Code exists. The six conditions are: 1) default on a debt obligation; 2) failure to make payment of all payroll; 3) an increase in the minimum levy of the city which results in the reduction in the minimum levy of another subdivision; 4) significant past due accounts payable; 5) substantial deficit balances in city funds; and 6) a sizeable deficiency when the city's treasury balance is compared to the positive cash balances of the city's funds.

The year-end conditions described under Conditions four, five, and six do not constitute a fiscal emergency if the City clearly demonstrates to the satisfaction of the Auditor of State prior to the time of the Auditor of State's determination that the conditions no longer exist at the time of the determination.

This report identifies the procedures performed and the conclusions reached with respect to each condition as of December 31, 2009, and April 30, 2010, the date of determination.

### Condition One – Default on Any Debt Obligation

Section 118.03(A)(1) of the Ohio Revised Code defines a fiscal emergency condition as:

The existence, at the time of the determination by the Auditor of State under Section 118.04 of the Revised Code, of a default on any debt obligation for more than thirty days.

We reviewed the outstanding indebtedness of the City as of April 30, 2010, which consisted of ten debt issues. A summary of the City's outstanding debt is presented below:

<u>Debt Issue</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Issue Amount</u>
<b><u>General Obligation Bonds Payable</u></b>			
2002 Various Purpose Bonds	2.05%-5.00%	May 22, 2002	\$4,565,000
2008 Waterworks Refunding Bonds	3.50%	July 24, 2008	2,230,000
2009 Various Purpose Bonds	4.00%-6.00%	August 12, 2009	3,700,000
<b><u>Ohio Public Works Commission</u></b>			
North Wells Waterline Replacement Loan	0.00%	October 14, 1997	187,620
Bowman Street-Cairns Road Waterline Loan	0.00%	August 6, 2008	200,000
<b><u>Notes Payable</u></b>			
Housing and Urban Development			
Section 108 Improvement Project Notes	0%-4.50%	June 14, 2000	1,000,000
Vehicle/Equipment Note	2.50%	August 19, 2008	250,000
New Fire Station Note	2.50%	August 19, 2009	2,100,000
Courtroom Security Note	4.60%	October 14, 2008	305,000
Sewer Improvement Note	2.50%	August 19, 2008	1,985,000

We obtained a list of outstanding debt from the 2009 audited financial statements and reviewed the existing minutes for the period of January 1, 2009, through April 30, 2010 to identify any new debt issues. We obtained the vouchers for the payments made before April 30, 2010 and compared the billing statements, invoices, or requests for payment to the amortization schedules and debt proceedings to

**City of Mansfield, Richland County**

**Fiscal Emergency Analysis**

determine if the City met its debt obligations in a timely manner. We also reviewed the billing statements, invoices, and requests for payment for any delinquent amounts. There were no debt payments more than 30 days past due.

The debt issues, the payment dates, and the amounts due and paid prior to the date of determination are presented below:

Debt Issue	Interest Rate	Principal or Interest Payment Date	Amount Due	Payments 30 days Past Due at April 30, 2010
<b><u>General Obligation Bonds Payable</u></b>				
2002 Various Purpose Bonds	2.05%-5.00%	December 1, 2009	\$403,698	\$0
2008 Waterworks Refunding Bonds	3.50%	December 1, 2009	460,275	0
2009 Various Purpose Bonds	4.00%-6.00%	December 1, 2009	57,327	0
<b><u>Ohio Public Works Commission</u></b>				
North Wells Waterline Replacement Loan	0.00%	December 31, 2009	9,382	0
Bowman Street-Cairns Road Waterline Loan	0.00%	December 31, 2009	10,000	0
<b><u>Notes Payable</u></b>				
Housing and Urban Development				
Section 108 Improvement Project Note	0%-4.50%	August 1, 2009	103,250	0
Section 108 Improvement Project Note	0%-4.50%	February 1, 2010	14,105	0
Vehicle/Equipment Note	2.50%	August 18, 2009	250,000	0
New Fire Station Note	2.50%	August 18, 2009	2,100,000	0
Courtroom Security Note	4.60%	August 18, 2009	305,000	0
Sewer Improvement Note	2.50%	August 18, 2009	1,985,000	0

**Conclusion:** A fiscal emergency condition does not exist under Ohio Revised Code Section 118.03(A)(1). No default on any debt obligation for more than thirty days existed at April 30, 2010.

**Condition Two – Payment of All Payroll**

Section 118.03(A)(2) of the Ohio Revised Code defines a fiscal emergency condition as:

The existence, at the time of the determination by the Auditor of State under Section 118.04 of the Revised Code, of a failure for lack of cash in the funds to make payment of all payroll to employees of the municipal corporation, county, or township in the amounts and at the times required by law, ordinances, resolutions, or agreements, which failure of payment has continued:

- (a) For more than thirty days after such time for payment, or
- (b) Beyond a period of extension, or beyond the expiration of ninety days from the original time for payment, whichever first occurs, if the time for payment has been extended for more than thirty days by the written consent of at least two-thirds of the employees affected by such failure to pay, acting individually or by their duly authorized representatives.

We reviewed the payroll records of the City as of April 30, 2010. We reviewed the City Council's minutes, ordinances and other personnel records to determine the employees of the City, pay rates, frequency of payroll, and whether any extensions for the payment of payroll exist. We reviewed payroll reports and interviewed various employees to see if payroll checks were issued on the scheduled pay dates. These procedures were performed to ascertain whether City employees had been paid within the time specified by Section 118.03(A)(2)(a) of the Ohio Revised Code.

## City of Mansfield, Richland County

### Fiscal Emergency Analysis

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Conclusion: A fiscal emergency condition does not exist under Section 118.03(A)(2) of the Ohio Revised Code as of April 30, 2010. All employees have been paid in amounts and at the times required by City ordinance and negotiated agreements.

#### **Condition Three – Increase in Minimum Levy**

Section 118.03(A)(3) of the Ohio Revised Code defines a fiscal emergency condition as:

An increase, by action of the county budget commission pursuant to division (D) of Section 5705.31 of the Revised Code, in the minimum levy of the municipal corporation, county, or township for the current or next fiscal year which results in a reduction in the minimum levies for one or more other subdivisions or taxing districts.

We confirmed with the Richland County Budget Commission whether there had been an increase, pursuant to division (D) of Section 5705.31 of the Ohio Revised Code, in the minimum levy of the City for 2010, which resulted in a reduction in the minimum levies for one or more other subdivisions or taxing districts. The confirmation received from the Richland County Budget Commission indicated that the Commission had not taken any action for 2010 to increase the inside millage of the City, and no other subdivision's inside millage was reduced.

Conclusion: A fiscal emergency condition does not exist under Section 118.03(A)(3) of the Ohio Revised Code as of April 30, 2010. The Richland County Budget Commission has not taken any action to increase the inside millage of the City, thus reducing another subdivision's millage.

#### **Condition Four – Past Due Accounts Payable from the General Fund and All Funds**

Section 118.03(A)(4) of the Ohio Revised Code, defines a fiscal emergency condition as:

The existence of a condition in which all accounts that, at the end of its preceding fiscal year, were due and payable from the general fund and that either had been due and payable for at least thirty days at the end of the fiscal year or to which a penalty has been added for failure to pay by the end of the fiscal year, including, but not limited to, final judgments, fringe benefit payments due and payable, and amounts due and payable to persons and other governmental entities and including any interest and penalties thereon, less the year-end balance in the general fund, exceeded one-sixth of the general fund budget for that year, or in which all accounts that, as at the end of its preceding fiscal year, were due and payable from all funds of the municipal corporation, county, or township and that either had been due and payable for at least thirty days at the end of the fiscal year or to which a penalty has been added for failure to pay by the end of the fiscal year, less the year-end balance in the general fund and in the respective special funds lawfully available to pay such accounts, exceeded one-sixth of the available revenues during the preceding fiscal year, excluding nonrecurring receipts, of the general fund and of all special funds from which such accounts lawfully are payable. Accounts due and payable shall not include any account, or portion thereof, that is being contested in good faith.

We prepared a schedule of accounts payable as of December 31, 2009, that were due and payable from the general fund, and that had been due and payable for at least thirty days or to which a penalty had been added for failure to pay as of December 31, 2009, including, but not limited to, final judgments, fringe benefit payments due and payable, and amounts due and payable to persons and other governmental entities, including any interest and penalties. From this amount, we subtracted the year-end fund balance available in the general fund to determine if the accounts payable in excess of the available fund balance exceeded one-sixth of the general fund budget for that year.



**City of Mansfield, Richland County**

**Fiscal Emergency Analysis**

Schedule I

General Fund Accounts Payable Over 30 Days Past Due  
Ohio Revised Code Section 118.03(A)(4)  
As of December 31, 2009

	Payables Over 30 Days Past Due	General Fund Balance Available	Payables In Excess of Available Balance	One-Sixth of General Fund Budget	Accounts Payable in Excess of General Fund Budget
General	\$159,506	\$0	\$159,506	\$1,925,986	\$0

We prepared a schedule of accounts payable (as defined above) for all funds which were at least thirty days past due or to which a penalty was added as of December 31, 2009. From this amount, we subtracted the year-end fund balance available to pay such outstanding bills. We then determined if the accounts payable in excess of the available fund balance exceeded one-sixth of the available revenues during 2009, excluding non-recurring receipts of the general fund and of all special funds from which such accounts are lawfully payable.

Schedule II

All Funds Accounts Payable Over 30 Days Past Due  
Ohio Revised Code Section 118.03(A)(4)  
As of December 31, 2009

Funds	Payables Over 30 Days Past Due	Fund Balance Available	Payables In Excess of Available Balance	One-Sixth of the Revenues Available	Accounts Payable in Excess of Available Revenues
General	\$159,506	\$0	\$159,506	\$1,840,623	\$0
Street Construction Maintenance and Repair	18,591	236,389	0	335,591	0
Regional Community Advancement	5,324	120,030	0	183,929	0
Community Development	29,694	299,640	0	356,808	0
Law Enforcement	3,794	180,727	0	21,102	0
Safety Services	8,560	0	8,560	3,347,292	0
Permissive Sales Tax	7,981	591,730	0	149,444	0
Industrial Development	7,190	190,872	0	54,226	0
Court Computerization	1,436	426,793	0	28,708	0
Grant	799,381	503,539	295,842	281,895	(13,947)
Probation Services	2,995	60,579	0	28,077	0
Court Costs	433	294,337	0	88,850	0
Section 108/New Fire Station	15,979	263,423	0	42,505	0
Water Operations	132,042	1,201,752	0	1,129,154	0
Sewer Operations	478,925	4,679,207	0	1,366,215	0
Airport Operations	415	0	415	73,716	0
Repair Garage	793	2,623	0	208,972	0
Utility Collections	5,024	683	4,341	275,424	0
Health Insurance	15,902	0	15,902	1,190,830	0
Ohio Municipal League Self Insurance	28,767	0	28,767	80,695	0
Workers Compensation	354,259	23,950	330,309	141,820	(188,489)
Ohio State Penitentiary Fines	9,136	4,022	5,114	10,301	0
Transient Occupancy	19,408	0	19,408	31,395	0
Totals	<u>\$2,105,535</u>	<u>\$9,080,296</u>	<u>\$868,164</u>	<u>\$11,267,572</u>	<u>(\$202,436)</u>

**City of Mansfield, Richland County**

**Fiscal Emergency Analysis**

Section 118.03(B) of the Ohio Revised Code, provides in part:

Any year-end condition described in division (A)(4) of this section shall not constitute a fiscal emergency condition if the municipal corporation, county, or township clearly demonstrates to the satisfaction of the Auditor of State prior to the time of the Auditor of State’s determination that such condition no longer exists at the time of the determination pursuant to Section 118.04 of the Revised Code. For the purpose of such demonstration, there shall be taken into account all accounts payable past due for sixty days or subject to penalty, at the time of such demonstration, rather than at the end of the fiscal year, and there shall be taken into account the moneys and marketable securities in the treasury of the municipal corporation, county, or township at the time such demonstration that are, in the case of division (A)(4) of the section, held for the general fund and those respective special funds that are lawfully available to pay such accounts.

From the invoices provided to us, a schedule of accounts payable was prepared (as defined above) for all funds which were at least sixty days past due or to which a penalty was added as of April 30, 2010. From this amount we subtracted the year-end fund balance available to pay such outstanding bills.

Schedule III

All Funds Accounts Payable Over 60 Days Past Due  
Ohio Revised Code Section 118.03(A)(4)  
As of April 30, 2010

Funds	Payables Over 60 Days Past Due	Fund Balance Available	Payables in Excess of Available Fund Balances	One-Sixth of the Revenues Available	Accounts Payable in Excess of Available Revenues
General	\$650	\$0	\$650	\$1,664,511	\$0
Community Development	7,933	337,011	0	300,402	0
Court Computerization	693	346,340	0	9,333	0
Grant	358	0	358	474,952	0
Sewer Operations	2,956	4,782,780	0	1,258,657	0
Information Technology	850	0	850	127,839	0
<b>Totals</b>	<b>\$13,440</b>	<b>\$5,466,131</b>	<b>\$1,858</b>	<b>\$3,835,694</b>	<b>\$0</b>

Conclusion: Schedules I, II, and III indicate that as of December 31, 2009 and April 30, 2010, a fiscal emergency condition does not exist under Section 118.03(A)(4) of the Ohio Revised Code. Accounts payable from all funds which were at least thirty days past due at December 31, 2009 and sixty days past due at April 30, 2010 did not exceed available fund balances.

**Condition Five – Deficit Fund Balances**

Section 118.03(A)(5), of the Ohio Revised Code defines a fiscal emergency condition as:

The existence of a condition in which the aggregate of deficit amounts of all deficit funds at the end of its preceding fiscal year, less the total of any year-end balance in the general fund and in any special fund that may be transferred as provided in Section 5705.14 of the Revised Code to meet such deficit, exceeded one-sixth of the total of the general fund budget for that year and the receipts to those deficit funds during that year other than from transfers from the general fund.

**City of Mansfield, Richland County**

**Fiscal Emergency Analysis**

We computed the adjusted aggregate sum of all deficit funds as of December 31, 2009, by subtracting all accounts payable and encumbrances from the year-end cash fund balance of each fund. We then determined if the aggregate deficit fund balance exceeded one-sixth of the general fund budget and the receipts of those deficit funds. We then identified funds that may be transferred, as provided in Section 5705.14 of the Ohio Revised Code, to meet such deficits to arrive at the unprovided portion of the aggregate deficit.

Schedule IV

Deficit Fund Balances  
Ohio Revised Code Section 118.03(A)(5)  
As of December 31, 2009

Funds	Cash Fund Balances	Less Accounts Payable and Encumbrances	Adjusted Aggregate Sum of Funds With Deficit Balances	One-Sixth General Fund Budget/ Fund Receipts	Provided (Unprovided) Portion of Aggregate (Deficit)
General	(\$2,217,825)	\$280,252	(\$2,498,077)	\$1,925,986	(\$572,091)
Safety Services	45,341	59,596	(14,255)	3,250,538	0
Grant	548,093	870,933	(322,840)	277,321	(45,519)
Airport Operations	900	3,743	(2,843)	73,716	0
Utility Collections	16,407	19,651	(3,244)	275,272	0
Health Insurance	19,401	44,450	(25,049)	1,190,830	0
Ohio Municipal League Self Insurance	0	28,767	(28,767)	80,695	0
Workers Compensation	23,950	354,259	(330,309)	141,820	(188,489)
Benefits	0	169,763	(169,763)	459,663	0
Ohio State Penitentiary Fines	4,022	9,136	(5,114)	10,301	0
Transient Occupancy	12,493	19,409	(6,916)	31,395	0
	<u>(\$1,547,218)</u>	<u>\$1,859,959</u>	<u>(\$3,407,177)</u>	<u>\$7,717,537</u>	<u>(806,099)</u>
Funds available for transfer					0
Total Unprovided Portion of Aggregate Deficit Funds					<u>(\$806,099)</u>

Section 118.03(B), Ohio Revised Code, provides in part:

Any year-end condition described in division (A)(5) of this section shall not constitute a fiscal emergency condition if the municipal corporation, county, or township clearly demonstrates to the satisfaction of the Auditor of State prior to the time of the Auditor of State's determination that such condition no longer exists at the time of the determination pursuant to Section 118.04 of the Revised Code. For the purpose of such demonstration, there shall be taken into account all deficit amounts of deficit funds, as at the time of such demonstration, rather than at the end of the fiscal year, and there shall be taken into account the moneys and marketable securities in the treasury of the municipal corporation, county, or township at the time of such demonstration that are, in the case of division (A)(5) of this section, held for the general fund or any special fund that may be transferred as provided in section 5705.14 of the Revised Code, to meet such deficit, provided that changes from the year-end condition resulting from transfers not authorized pursuant to Chapter 5705 of the Revised Code, borrowings or advances between funds, shall not be taken into account to demonstrate improvement in any fiscal emergency condition.

**City of Mansfield, Richland County**

**Fiscal Emergency Analysis**

We computed the adjusted aggregate sum of all deficit funds as of April 30, 2010, by subtracting all accounts payable and encumbrances from the year-end cash fund balance of each fund. We then determined if the aggregate deficit fund balance exceeded one-sixth of the revenues available to those deficit funds. We then identified funds that may be transferred, as provided in Section 5705.14 of the Ohio Revised Code, to meet such deficits, to arrive at the unprovided portion of the aggregate deficit.

Schedule V

Deficit Fund Balances  
Ohio Revised Code Section 118.03(B)  
As of April 30, 2010

Funds	Cash Fund Balances	Less Accounts Payable and Encumbrances	Adjusted Aggregate Sum of Funds With Deficit Balances	One-Sixth of the Fund Receipts	Unprovided Portion of Aggregate Deficit
General	\$267,974	\$944,021	(\$676,047)	\$1,664,511	\$0
Street Construction Maintenance and Repair	(78,357)	113,739	(192,096)	317,311	0
Safety Services	(1,877,501)	2,143,415	(4,020,916)	2,993,606	(1,027,310)
Grant Fund	139,415	723,073	(583,658)	471,106	(112,552)
Reid Industrial Park/Miller Farm	(442,029)	14,500	(456,529)	345,594	(110,935)
Airport Operations	50	56,639	(56,589)	80,235	0
Repair Garage	0	61,345	(61,345)	223,137	0
Information Technology	0	321,242	(321,242)	123,042	(198,200)
Utility Collections	150	405,753	(405,603)	340,634	(64,969)
Health Insurance	0	52,559	(52,559)	1,190,765	0
Workers Compensation	45,092	787,242	(742,150)	141,170	(600,980)
Benefits	0	2,179,685	(2,179,685)	453,581	(1,726,104)
Transient Occupancy	0	6,408	(6,408)	33,333	0
	<u>(\$1,945,206)</u>	<u>\$7,809,621</u>	<u>(\$9,754,827)</u>	<u>\$8,378,025</u>	<u>(3,841,050)</u>
Funds available for transfer from the General Fund					<u>0</u>
Total Unprovided Portion of Aggregate Deficit					<u><u>(\$3,841,050)</u></u>

Conclusion: Schedules IV and V indicate that a fiscal emergency condition exists under Sections 118.03(A)(5) and 118.03(B) of the Ohio Revised Code as of December 31, 2009, and April 30, 2010. The total unprovided portion of aggregate deficit funds as of December 31, 2009, and April 30, 2010, are \$806,099 and \$3,841,050, respectively.

**Condition Six – Treasury Deficiency**

Section 118.03(A)(6), of the Ohio Revised Code, defines a fiscal emergency condition as:

The existence of a condition in which, at the end of the preceding fiscal year, moneys and marketable investments in or held for the unsegregated treasury of the municipal corporation, county, or township, minus outstanding checks and warrants, were less in amount than the aggregate of the positive balances of the general fund and those special funds the purposes of which the unsegregated treasury is held to meet, and such deficiency exceeded one-sixth of the total amount received into the unsegregated treasury during the preceding fiscal year.

**City of Mansfield, Richland County**

**Fiscal Emergency Analysis**

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We verified the City's reconciled bank balances to its fund cash balances as of December 31, 2009. From the treasury balance we subtracted the aggregate sum of all positive fund balances, the purpose of which the unsegregated treasury is held to meet, to determine the treasury deficit. We then subtracted from the treasury deficit one-sixth of the amount received into the treasury during 2009, to determine if a treasury deficiency exists.

Schedule VI

Treasury Balances  
Ohio Revised Code Section 118.03(A)(6)  
As of December 31, 2009

	<u>Amounts at December 31, 2009</u>
<b>Bank Cash Balance</b>	
General Account	\$12,064,949
<i>Adjustments for:</i>	
Deposits in Transit	425
Outstanding Checks	<u>(538,208)</u>
<i>Total Treasury Balance</i>	<u>11,527,166</u>
<b>Less: Positive Cash Fund Balances</b>	
Street Construction Maintenance and Repair	330,058
State Highway	40,835
Regional Community Advancement	121,831
Community Development	320,429
Drug Law Enforcement	32,520
Law Enforcement	181,027
Safety Services	45,341
Permissive Sales Tax	689,345
Industrial Development	190,872
Indigent Driver Alcohol Treatment	51,930
Court Computerization	430,717
Local Law Enforcement Block Grant	143,562
Grant Fund	548,093
Probation Services	64,581
Court Costs	296,568
General Obligation Debt Service	23,958
Street Resurfacing	948,532
Section 108/New Fire Station	289,714
Wastewater Treatment Plant Final Clarification	38,039
Motor Pool	763,291
Water Operations	1,362,829
Sewer Operations	6,478,808
Airport Operations	900
Repair Garage	41,000
Information Technology	2,412
Utility Collections	\$16,407

(Continued)

**City of Mansfield, Richland County**

**Fiscal Emergency Analysis**

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Schedule VI

Treasury Balances (Continued)  
Ohio Revised Code Section 118.03(A)(6)  
As of December 31, 2009

	Amounts at December 31, 2009
Health Insurance	\$19,401
Workers Compensation	23,950
Sub-Division	38,293
Unclaimed Monies	58,616
Adopt-A-Report	4,159
Safety-Town	3,945
Shade Tree	7
Income Tax	43,938
OSP Fines	4,022
Sewer and Street Opening	18,367
Building Security	62,866
Transient Occupancy	12,493
Board and Building Standards	485
Utility Deposits	850
Total Positive Cash Fund Balances	<u>13,744,991</u>
Treasury Deficit	(2,217,825)
One-Sixth Treasury Receipts	<u>15,443,546</u>
Treasury Receipts in Excess of Treasury Deficit	<u><u>\$13,225,721</u></u>

Conclusion: Schedule VI indicates that a fiscal emergency condition does not exist under Section 118.03(A)(6) of the Ohio Revised Code. The treasury balance less the positive fund balances did not exceed one-sixth of the treasury receipts as of December 31, 2009.

**Summary**

A fiscal emergency is the existence of at least one of the above defined conditions. This analysis indicates that a fiscal emergency exists at the City of Mansfield as defined in Section 118.03(A)(5) and 118.03(B) of the Ohio Revised Code as presented in Schedules IV and V above as of December 31, 2009, and April 30, 2010.

Because the above procedures were not sufficient to constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on any of the specific accounts and fund balances referred to above. Had we performed additional procedures or had we made an audit of the financial statements in accordance with generally accepted auditing standards, other matters might have come to our attention that would have been reported to you.



**Mary Taylor, CPA**  
Auditor of State

**CITY OF MANSFIELD**

**RICHLAND COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED9  
AUGUST 19, 2010**