



Dave Yost • Auditor of State

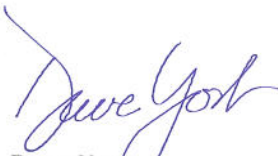
DECLARATION OF FISCAL EMERGENCY

Effective August 16, 2006, the Department of Education declared the Mansfield City School District, Richland County, to be in a state of fiscal caution in accordance with Section 3316.031 of the Ohio Revised Code. The declaration was based on an anticipated deficit for the fiscal years ending June 30, 2007 and 2008.

The Auditor of State declared the Mansfield City School District in fiscal watch on December 8, 2006. This declaration was based upon the failure to submit a written proposal for eliminating the anticipated deficits that prompted the declaration of fiscal caution. Upon a determination by the Department of Education that the district had not provided an acceptable proposal and with the concurrence of the Auditor of State that this determination was reasonable, the Mansfield City School District was placed in fiscal watch.

Under Section 3316.03(B)(2), Revised Code, the Auditor of State shall issue an order declaring a school district to be in a state of fiscal emergency if the school district board fails to submit an updated plan when one is required by division (C) of section 3316.04 of the Revised Code. Section 3316.04(C) of the Revised Code requires a school district to submit an updated financial plan to the State Superintendent of Public Instruction, for the Superintendent's approval, every year that the district is in a state of fiscal watch. The State Superintendent of Public Instruction shall approve or disapprove each updated plan no later than the anniversary of the date on which the first such plan was approved. The Mansfield City School District Board of Education passed a resolution, dated November 22, 2013, stating their inability to adopt a recovery plan that eliminates the projected current year deficit.

Accordingly, the Auditor of State hereby declares the Mansfield City School District to be in a state of fiscal emergency as defined by Ohio Revised Code Section 3316.03(B)(3). A copy of this declaration is being submitted to Chris Elswick, President of the Mansfield City School District Board of Education; Timothy Keen, Director of the Ohio Office of Budget and Management; Timothy Theaker, Mayor of the City of Mansfield, Dr. Richard Ross, State Superintendent of Public Instruction.


Dave Yost
Auditor of State

December 17, 2013