

City of Mansfield, Ohio Finance Department Report

01/01/12 to 12/31/12

**Linn Steward, CPA
Finance Director**

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City of Mansfield, Ohio

Revenues and Expenditures

4th Quarter 2012

As of December 31, 2012 the City received 96.82% of estimated revenue and expended or encumbered 83.16% of appropriations. The General Fund received 102.55% of estimated revenue, and expended or encumbered 95.14% of appropriations. The Safety Services Fund received 100.28% of estimated revenue, and expended or encumbered 96.07% of appropriations.

Compared to 2011, revenues and expenditures are significantly higher in the General Fund. The increases are due to a change in accounting procedures recommended by the Auditor of State's Office to demonstrate compliance with transfer of funds requirements in Section 5705.14 of the Ohio Revised Code. The 1% permanent income tax levy is now being deposited in the General Fund and distributed to the other funds. 2012 income tax collections, net of refunds, from the 1% levy amounted to \$13,073,987. As detailed on page 21, \$11,919,486 of the \$13,073,987 was transferred to other funds. In previous years all income tax receipts were deposited in an income tax holding account (agency fund) and then transferred to the other funds. Generally accepted accounting principles do not permit the reporting of resources used to support a government's own programs in an agency fund, so this change in accounting procedures more aligns our quarterly reporting with our annual reporting in accordance with generally accepted accounting principles.

The City's overall cash balance at the end of 2012 was \$32,695,710. The General Fund finished the year with a cash balance of \$3,532,172, net of an advance of \$469,279 to the Safety Services Fund to cover its budgetary deficit.

City of Mansfield, Ohio

Revenue Budget by Fund

Through 12/31/12

Organization	Adopted Budget	Budget Amendments	Amended Budget	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Fund 101 - General Fund	\$22,500,630.00	\$80,984.69	\$22,581,614.69	\$23,157,162.43	(\$575,547.74)	102.55%	\$11,658,754.66
Fund 202 - Street Maintenance and Repair	\$2,126,934.00	\$0.00	\$2,126,934.00	\$2,231,836.20	(\$104,902.20)	104.93%	\$1,974,319.74
Fund 203 - State Highway	\$172,500.00	\$0.00	\$172,500.00	\$177,234.98	(\$4,734.98)	102.74%	\$157,507.28
Fund 204 - Alarm Monitoring	\$10,000.00	\$0.00	\$10,000.00	\$20,320.00	(\$10,320.00)	203.20%	\$0.00
Fund 205 - Regional Community Advancement	\$935,450.00	\$0.00	\$935,450.00	\$878,926.63	\$56,523.37	93.96%	\$1,106,561.35
Fund 207 - Community Development	\$4,108,892.00	\$4,200.00	\$4,113,092.00	\$1,865,384.99	\$2,247,707.01	45.35%	\$2,054,380.83
Fund 209 - Drug Enforcement	\$200.00	\$0.00	\$200.00	\$432.00	(\$232.00)	216.00%	\$0.00
Fund 210 - Drug Law Enforcement	\$3,400.00	\$0.00	\$3,400.00	\$8,734.20	(\$5,334.20)	256.89%	\$3,725.16
Fund 211 - Law Enforcement	\$22,000.00	\$25,140.00	\$47,140.00	\$193,725.10	(\$146,585.10)	410.96%	\$39,794.19
Fund 214 - Safety Services	\$20,032,859.00	\$171,428.57	\$20,204,287.57	\$20,260,509.64	(\$56,222.07)	100.28%	\$20,955,861.49
Fund 215 - Permissive Sales Tax	\$614,500.00	\$0.00	\$614,500.00	\$1,193,766.06	(\$579,266.06)	194.27%	\$668,753.98
Fund 216 - Industrial Development	\$518,428.00	\$0.00	\$518,428.00	\$365,577.10	\$152,850.90	70.52%	\$185,927.38
Fund 217 - Indigent Drivers Alcohol Treat	\$52,500.00	\$0.00	\$52,500.00	\$77,301.70	(\$24,801.70)	147.24%	\$55,127.22
Fund 219 - Court Computerization	\$185,500.00	\$0.00	\$185,500.00	\$306,008.98	(\$120,508.98)	164.96%	\$124,867.40
Fund 222 - Justice Assistance Grant	\$1.00	\$0.00	\$1.00	\$0.00	\$1.00	0.00%	\$0.00
Fund 224 - Grant Fund	\$3,419,522.00	\$1,227,087.00	\$4,646,609.00	\$2,770,901.17	\$1,875,707.83	59.63%	\$3,199,542.14
Fund 225 - Probation Services	\$208,000.00	\$0.00	\$208,000.00	\$263,106.28	(\$55,106.28)	126.49%	\$219,995.98
Fund 226 - Court Costs	\$745,826.00	\$0.00	\$745,826.00	\$767,582.26	(\$21,756.26)	102.92%	\$773,382.19
Fund 229 - Boulevard Assessment	\$2,800.00	\$0.00	\$2,800.00	\$2,849.44	(\$49.44)	101.77%	\$0.00
Fund 230 - PAL Donation	\$1,600.00	\$0.00	\$1,600.00	\$0.00	\$1,600.00	0.00%	\$0.00
Fund 231 - DARE Donation	\$1,800.00	\$0.00	\$1,800.00	\$2,100.00	(\$300.00)	116.67%	\$0.00
Fund 232 - K-9 Donation	\$2,100.00	\$0.00	\$2,100.00	\$2,025.92	\$74.08	96.47%	\$0.00
Fund 233 - Donations Against Injection Well	\$3,916.00	\$0.00	\$3,916.00	\$4,065.25	(\$149.25)	103.81%	\$0.00
Fund 301 - Debt Service	\$1,517,963.00	\$0.00	\$1,517,963.00	\$1,545,463.70	(\$27,500.70)	101.81%	\$1,418,414.47
Fund 404 - Street Resurfacing	\$3,319,714.00	\$0.00	\$3,319,714.00	\$3,336,377.60	(\$16,663.60)	100.50%	\$3,295,076.74
Fund 409 - Ohio Public Works Commission	\$161,573.00	\$0.00	\$161,573.00	\$142,619.67	\$18,953.33	88.27%	\$443,595.16
Fund 417 - Reid Industrial Park	\$346,176.00	\$0.00	\$346,176.00	\$190,158.80	\$156,017.20	54.93%	\$468,454.75
Fund 418 - Police Capital Equipment	\$15,600.00	\$0.00	\$15,600.00	\$30,739.33	(\$15,139.33)	197.05%	\$0.00
Fund 502 - Water Fund	\$7,781,300.00	\$0.00	\$7,781,300.00	\$8,225,754.06	(\$444,454.06)	105.71%	\$8,457,889.34
Fund 503 - Sewer Fund	\$7,746,463.00	\$0.00	\$7,746,463.00	\$7,770,300.21	(\$23,837.21)	100.31%	\$8,852,509.32
Fund 504 - Airport Fund	\$536,853.00	\$0.00	\$536,853.00	\$501,349.38	\$35,503.62	93.39%	\$431,135.28
Fund 601 - Garage Operating	\$1,530,915.00	\$0.00	\$1,530,915.00	\$1,445,833.75	\$85,081.25	94.44%	\$1,406,499.48
Fund 602 - Information Technology	\$718,238.00	\$0.00	\$718,238.00	\$662,878.75	\$55,359.25	92.29%	\$643,429.16
Fund 603 - Utility Collections	\$1,582,040.00	\$0.00	\$1,582,040.00	\$1,400,400.71	\$181,639.29	88.52%	\$1,685,631.44
Fund 606 - Health Insurance	\$6,514,090.00	\$36,201.70	\$6,550,291.70	\$6,130,625.59	\$419,666.11	93.59%	\$6,640,633.93
Fund 607 - Property/Liability Insurance	\$525,000.00	\$0.00	\$525,000.00	\$524,057.00	\$943.00	99.82%	\$503,630.23
Fund 608 - Workers' Compensation	\$615,969.00	\$3,119.87	\$619,088.87	\$646,878.67	(\$27,789.80)	104.49%	\$798,130.58
Fund 702 - Sub-Division Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

City of Mansfield, Ohio

Revenue Budget by Fund

Through 12/31/12

Organization	Adopted Budget	Budget Amendments	Amended Budget	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Fund 703 - Unclaimed Money	\$10,000.00	\$0.00	\$10,000.00	\$29,830.86	(\$19,830.86)	298.31%	\$4,708.51
Fund 707 - Adopt-A-Park	\$1,000.00	\$0.00	\$1,000.00	\$1,102.00	(\$102.00)	110.20%	\$700.00
Fund 708 - Safety Town	\$10,100.00	\$0.00	\$10,100.00	\$12,825.00	(\$2,725.00)	126.98%	\$7,795.00
Fund 710 - Shade Tree Commission	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Fund 801 - Income Tax Holding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$23,599,075.69
Fund 802 - OSP Fines/Law Library	\$60,000.00	\$1,581.00	\$61,581.00	\$61,580.55	\$0.45	100.00%	\$65,631.75
Fund 803 - Sewer/Street Opening	\$4,233.00	\$0.00	\$4,233.00	\$14,860.00	(\$10,627.00)	351.05%	\$3,130.00
Fund 805 - Building Security	\$30,000.00	\$0.00	\$30,000.00	\$148,977.36	(\$118,977.36)	496.59%	\$57,439.93
Fund 808 - Transient Occupancy Tax	\$200,000.00	\$48,000.00	\$248,000.00	\$244,794.15	\$3,205.85	98.71%	\$231,772.44
Fund 811 - Board of Building Standards	\$2,796.00	\$0.00	\$2,796.00	\$2,021.72	\$774.28	72.31%	\$2,319.49
Fund 812 - Utility Deposits	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%	\$0.00
Grand Totals	\$88,900,381.00	\$1,597,742.83	\$90,498,123.83	\$87,618,979.19	\$2,879,144.64	96.82%	\$102,196,103.68

City of Mansfield, Ohio

Expense Budget by Fund

Through 12/31/12

Organization	Adopted Budget	Budget Amendments	Amended Budget	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used	Prior Year YTD
Fund 101 - General Fund	\$23,015,667.00	\$22,052.37	\$23,037,719.37	\$136,852.27	\$21,780,522.16	\$1,120,344.94	95.14%	\$10,010,713.26
Fund 202 - Street Maintenance and Repair	\$1,918,789.00	\$14,337.15	\$1,933,126.15	\$117,824.04	\$1,563,280.29	\$252,021.82	86.96%	\$1,747,375.32
Fund 203 - State Highway	\$162,950.00	\$0.00	\$162,950.00	\$0.00	\$152,142.90	\$10,807.10	93.37%	\$141,269.31
Fund 204 - Alarm Monitoring	\$10,000.00	\$0.00	\$10,000.00	\$85.90	\$1,088.92	\$8,825.18	11.75%	\$0.00
Fund 205 - Regional Community Advancement	\$1,024,803.00	\$388.50	\$1,025,191.50	\$5,724.58	\$903,676.89	\$115,790.03	88.71%	\$1,049,632.35
Fund 207 - Community Development	\$4,368,950.00	\$4,750.00	\$4,373,700.00	\$2,000.00	\$1,754,445.03	\$2,617,254.97	40.16%	\$2,174,833.58
Fund 209 - Drug Enforcement	\$2,800.00	\$0.00	\$2,800.00	\$0.00	\$0.00	\$2,800.00	0.00%	\$0.00
Fund 210 - Drug Law Enforcement	\$28,023.00	\$0.00	\$28,023.00	\$0.00	\$25,493.85	\$2,529.15	90.97%	\$6,769.00
Fund 211 - Law Enforcement	\$90,807.00	\$28,907.25	\$119,714.25	\$559.72	\$106,862.19	\$12,292.34	89.73%	\$41,624.46
Fund 214 - Safety Services	\$20,204,287.00	\$212,310.89	\$20,416,597.89	\$98,344.46	\$19,516,458.16	\$801,795.27	96.07%	\$20,288,859.88
Fund 215 - Permissive Sales Tax	\$1,462,000.00	\$154,274.90	\$1,616,274.90	\$268,467.83	\$1,054,366.16	\$293,440.91	81.84%	\$470,609.32
Fund 216 - Industrial Development	\$516,430.00	\$7,000.00	\$523,430.00	\$0.00	\$344,236.00	\$179,194.00	65.77%	\$328,264.26
Fund 217 - Indigent Drivers Alcohol Treat	\$65,000.00	\$0.00	\$65,000.00	\$17,021.15	\$15,103.85	\$32,875.00	49.42%	\$17,449.00
Fund 219 - Court Computerization	\$380,173.00	\$0.00	\$380,173.00	\$5,915.48	\$188,131.45	\$186,126.07	51.04%	\$207,644.28
Fund 222 - Justice Assistance Grant	\$56,358.00	\$0.00	\$56,358.00	\$0.00	\$0.00	\$56,358.00	0.00%	\$230.50
Fund 224 - Grant Fund	\$3,222,595.00	\$1,251,058.62	\$4,473,653.62	\$77,627.96	\$2,237,704.70	\$2,158,320.96	51.75%	\$3,192,789.26
Fund 225 - Probation Services	\$206,697.00	\$17,658.00	\$224,355.00	\$3,719.94	\$212,516.07	\$8,118.99	96.38%	\$199,014.51
Fund 226 - Court Costs	\$1,201,621.00	\$0.00	\$1,201,621.00	\$3,254.65	\$857,284.41	\$341,081.94	71.61%	\$742,598.74
Fund 229 - Boulevard Assessment	\$7,087.00	\$0.00	\$7,087.00	\$0.00	\$2,755.38	\$4,331.62	38.88%	\$0.00
Fund 230 - PAL Donation	\$5,950.00	\$0.00	\$5,950.00	\$0.00	\$1,872.53	\$4,077.47	31.47%	\$0.00
Fund 231 - DARE Donation	\$4,199.00	\$0.00	\$4,199.00	\$0.00	\$0.00	\$4,199.00	0.00%	\$0.00
Fund 232 - K-9 Donation	\$2,932.00	\$0.00	\$2,932.00	\$0.00	\$1,299.20	\$1,632.80	44.31%	\$0.00
Fund 233 - Donations Against Injection Well	\$3,916.00	\$0.00	\$3,916.00	\$0.00	\$0.00	\$3,916.00	0.00%	\$0.00
Fund 234 - Separation Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Fund 301 - Debt Service	\$1,498,411.00	\$0.00	\$1,498,411.00	\$0.00	\$1,498,390.00	\$21.00	100.00%	\$1,519,697.89
Fund 404 - Street Resurfacing	\$3,621,500.00	\$183,494.88	\$3,804,994.88	\$76,669.47	\$3,032,911.73	\$695,413.68	81.72%	\$2,720,306.50
Fund 409 - Ohio Public Works Commission	\$161,573.00	\$0.00	\$161,573.00	\$0.00	\$142,619.67	\$18,953.33	88.27%	\$443,595.16
Fund 417 - Reid Industrial Park	\$299,750.00	\$118,761.34	\$418,511.34	\$4,500.00	\$146,764.96	\$267,246.38	36.14%	\$868,420.52
Fund 418 - Police Capital Equipment	\$15,600.00	\$0.00	\$15,600.00	\$0.00	\$0.00	\$15,600.00	0.00%	\$0.00
Fund 502 - Water Fund	\$6,808,700.00	\$162,049.02	\$6,970,749.02	\$114,730.18	\$5,972,925.00	\$883,093.84	87.33%	\$6,053,417.39
Fund 503 - Sewer Fund	\$9,594,689.00	\$60,992.17	\$9,655,681.17	\$546,204.31	\$6,326,763.22	\$2,782,713.64	71.18%	\$6,486,767.32
Fund 504 - Airport Fund	\$536,853.00	\$4,260.00	\$541,113.00	\$9,418.68	\$490,458.23	\$41,236.09	92.38%	\$421,917.75
Fund 601 - Garage Operating	\$1,530,915.00	\$22,804.83	\$1,553,719.83	\$83,518.70	\$1,396,817.82	\$73,383.31	95.28%	\$1,372,120.54
Fund 602 - Information Technology	\$718,238.00	\$12,590.46	\$730,828.46	\$84,207.30	\$593,666.42	\$52,954.74	92.75%	\$628,434.19
Fund 603 - Utility Collections	\$1,582,040.00	\$7,390.28	\$1,589,430.28	\$23,434.18	\$1,385,795.42	\$180,200.68	88.66%	\$1,676,802.55

City of Mansfield, Ohio

Expense Budget by Fund

Through 12/31/12

Organization	Adopted Budget	Budget Amendments	Amended Budget	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used	Prior Year YTD
Fund 606 - Health Insurance	\$6,304,362.00	\$0.00	\$6,304,362.00	\$244.80	\$5,522,368.87	\$781,748.33	87.60%	\$6,639,743.38
Fund 607 - Property/Liability Insurance	\$525,000.00	\$0.00	\$525,000.00	\$0.00	\$507,271.00	\$17,729.00	96.62%	\$503,630.23
Fund 608 - Workers' Compensation	\$609,589.00	\$0.00	\$609,589.00	\$0.00	\$609,589.00	\$0.00	100.00%	\$674,842.00
Fund 702 - Sub-Division Fees	\$38,293.00	\$0.00	\$38,293.00	\$0.00	\$0.00	\$38,293.00	0.00%	\$0.00
Fund 703 - Unclaimed Money	\$110,312.00	\$0.00	\$110,312.00	\$418.79	\$393.38	\$109,499.83	0.74%	\$30.49
Fund 707 - Adopt-A-Park	\$5,389.00	\$0.00	\$5,389.00	\$0.00	\$650.00	\$4,739.00	12.06%	\$598.00
Fund 708 - Safety Town	\$12,724.00	\$0.00	\$12,724.00	\$0.00	\$10,796.81	\$1,927.19	84.85%	\$9,575.62
Fund 801 - Income Tax Holding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$22,918,932.89
Fund 802 - OSP Fines/Law Library	\$60,000.00	\$1,581.00	\$61,581.00	\$0.00	\$61,580.55	\$0.45	100.00%	\$70,531.90
Fund 803 - Sewer/Street Opening	\$23,000.00	\$0.00	\$23,000.00	\$0.00	\$720.00	\$22,280.00	3.13%	\$5,050.00
Fund 805 - Building Security	\$96,223.00	\$0.00	\$96,223.00	\$0.00	\$51,318.36	\$44,904.64	53.33%	\$46,606.93
Fund 808 - Transient Occupancy Tax	\$200,000.00	\$48,000.00	\$248,000.00	\$0.00	\$244,794.15	\$3,205.85	98.71%	\$231,772.44
Fund 811 - Board of Building Standards	\$3,300.00	\$0.00	\$3,300.00	\$635.17	\$1,890.90	\$773.93	76.55%	\$2,282.62
Fund 812 - Utility Deposits	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%	\$0.00
Grand Totals	\$92,319,495.00	\$2,334,661.66	\$94,654,156.66	\$1,681,379.56	\$78,717,725.63	\$14,255,051.47	83.16%	\$93,914,753.34

City of Mansfield

Cash Balance as of 12/31/2012

From Date: 1/1/2012 - To Date: 12/31/2012

Fund	Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
101	General Fund	\$452,160.85	\$37,942,698.20	\$34,862,686.92	\$3,532,172.13
202	Street Maintenance and Repair	\$584,962.39	\$2,751,701.40	\$2,083,145.49	\$1,253,518.30
203	State Highway	\$31,927.22	\$177,240.26	\$152,148.18	\$57,019.30
204	Alarm Monitoring	\$0.00	\$20,360.00	\$1,128.92	\$19,231.08
205	Regional Community Advancement	\$142,716.72	\$1,376,022.32	\$1,400,772.58	\$117,966.46
207	Community Development	\$271,958.58	\$2,375,759.92	\$2,264,819.96	\$382,898.54
209	Drug Enforcement	\$0.00	\$3,032.86	\$0.00	\$3,032.86
210	Drug Law Enforcement	\$27,308.56	\$8,864.19	\$25,623.84	\$10,548.91
211	Law Enforcement	\$72,724.20	\$193,755.67	\$106,892.76	\$159,587.11
214	Safety Services	\$61,635.67	\$43,455,699.63	\$43,416,350.61	\$100,984.69
215	Permissive Sales Tax	\$1,327,846.66	\$1,196,857.06	\$1,057,457.16	\$1,467,246.56
216	Industrial Development	\$106,046.75	\$445,761.29	\$424,420.19	\$127,387.85
217	Indigent Drivers Alcohol Treat	\$134,291.43	\$77,301.70	\$15,103.85	\$196,489.28
219	Court Computerization	\$195,037.36	\$387,211.14	\$269,333.61	\$312,914.89
222	Justice Assistance Grant	\$56,357.39	\$0.00	\$0.00	\$56,357.39
224	Grant Fund	\$132,599.33	\$3,394,336.78	\$3,057,427.31	\$469,508.80
225	Probation Services	\$78,223.86	\$445,747.52	\$395,157.31	\$128,814.07
226	Court Costs	\$491,441.46	\$1,420,168.94	\$1,509,871.09	\$401,739.31
229	Boulevard Assessment	\$0.00	\$7,137.30	\$2,755.38	\$4,381.92
230	PAL Donation	\$0.00	\$5,970.17	\$3,492.20	\$2,477.97
231	DARE Donation	\$0.00	\$4,499.48	\$0.00	\$4,499.48
232	K-9 Donation	\$0.00	\$2,858.77	\$1,299.20	\$1,559.57
233	Donations Against Injection Well	\$0.00	\$4,065.25	\$0.00	\$4,065.25
301	Debt Service	\$99,762.43	\$1,795,463.70	\$1,748,390.00	\$146,836.13
404	Street Resurfacing	\$2,840,799.39	\$4,102,895.46	\$3,696,221.80	\$3,247,473.05
409	Ohio Public Works Commission	\$0.00	\$142,619.67	\$142,619.67	\$0.00
417	Reid Industrial Park	\$197,310.83	\$190,806.60	\$193,837.85	\$194,279.58
418	Police Capital Equipment	\$0.00	\$36,504.13	\$5,764.80	\$30,739.33
502	Water Fund	\$6,266,968.91	\$18,755,287.33	\$16,499,314.43	\$8,522,941.81
503	Sewer Fund	\$9,068,040.37	\$16,259,280.77	\$15,071,439.28	\$10,255,881.86
504	Airport Fund	\$5,576.00	\$838,199.26	\$812,855.44	\$30,919.82
601	Garage Operating	\$34,502.77	\$2,046,197.87	\$1,997,181.94	\$83,518.70
602	Information Technology	\$14,994.97	\$791,635.48	\$722,423.15	\$84,207.30
603	Utility Collections	\$9,078.89	\$2,067,986.70	\$2,053,330.19	\$23,735.40
606	Health Insurance	\$890.55	\$6,609,475.37	\$6,001,218.65	\$609,147.27
607	Property/Liability Insurance	\$0.00	\$550,316.12	\$533,530.12	\$16,786.00
608	Workers' Compensation	\$222,491.42	\$647,123.16	\$609,833.49	\$259,781.09
702	Sub-Division Fees	\$38,293.43	\$0.00	\$0.00	\$38,293.43
703	Unclaimed Money	\$100,312.56	\$30,205.65	\$768.17	\$129,750.04
707	Adopt-A-Park	\$4,389.91	\$1,102.00	\$650.00	\$4,841.91
708	Safety Town	\$2,624.45	\$20,798.98	\$18,770.79	\$4,652.64
710	Shade Tree Commission	\$7.40	\$0.00	\$0.00	\$7.40
801	Income Tax Holding	\$875,208.54	\$10,311,549.23	\$11,186,757.77	\$0.00
802	OSP Fines/Law Library	\$0.00	\$61,580.55	\$61,580.55	\$0.00
803	Sewer/Street Opening	\$18,767.21	\$14,860.00	\$720.00	\$32,907.21
805	Building Security	\$66,223.56	\$148,977.36	\$51,318.36	\$163,882.56
808	Transient Occupancy Tax	\$0.00	\$247,452.33	\$247,452.33	\$0.00
811	Board of Building Standards	\$504.35	\$2,021.72	\$1,800.64	\$725.43
812	Utility Deposits	\$0.00	\$0.00	\$0.00	\$0.00
		\$24,033,986.37	\$161,369,389.29	\$152,707,665.98	\$32,695,709.68

City of Mansfield

Reconciliation of Cash Balance

As of 12/31/2012

Bank Account	Balance
Richland Bank General Checking Account	(\$75,426.89) *
Richland Bank Utility Collections Holding Account	\$1,042,934.79
Richland Bank Injection Well Donation Account	\$4,065.25
Fire Transports Cash	\$0.00
 <u>Community Development</u>	
Richland Bank CDBG Account	\$198,040.94
Richland Bank EDA Account	\$130,410.58
Richland Bank NSP Account	\$18,508.38
Richland Bank HOME Account	\$11,261.56
Richland Bank Escrow Account	\$24,627.08
Total Community Development Accounts	\$382,848.54
 Richland Trust Section 108 Loan Repayment Account	 \$164,898.00
 Investment Portfolio (page 9)	 \$31,173,319.99
 <u>Petty Cash / Cash Drawers</u>	
General Fund (101)	\$2,495.00
Community Development Fund (207)	\$50.00
Safety Service Fund (214)	\$225.00
Airport Fund (504)	\$50.00
Utility Collections Fund (603)	\$250.00
Total Petty Cash	\$3,070.00
 TOTAL CASH	 \$32,695,709.68

* Deficit in Richland Bank General Checking Account covered by balance in Richland Bank Public Funds Investment Account.

City of Mansfield, Ohio

Investments

4th Quarter 2012

The investment portfolio consists of a public funds high yield savings account, securities, and certificates of deposit through CDARS. The investments reflect all of the cash in the budget. The cash necessary for day-to-day operations is kept in the most liquid form available (checking, savings, etc.). When an excess of cash is not being used for current operations, we invest that money in the highest yielding instrument available while considering the current liquidity needs. As of December 31, 2012, the City had \$4,682,320 in its liquid cash account and \$26,491,000 in securities and CDARS certificates of deposit.

The City received \$237,260 in interest during 2012.

City of Mansfield, Ohio
Consolidated Investment Portfolio
As of December 31, 2012

	PAR	TYPE	MATURITY	SETTLE DATE	ORIGINAL PRINCIPAL *	PURCHASE YIELD
CASH ACCOUNTS						
Richland Bank Public Funds	\$ 4,682,319.99	PFX	01/01/13	12/31/12		
Total Cash Accounts	\$ 4,682,319.99	PFX	01/01/13	12/31/12		
SECURITIES						
Agencies						
Morgan Stanley	\$ 992,000.00	FHLB	12/27/13	01/13/11	\$ 992,000.00	1.151%
Key Bank Capital Markets	1,000,000.00	FFCB	08/06/15	08/06/12	1,000,000.00	0.430%
Key Bank Capital Markets	2,000,000.00	FFCB	08/20/15	08/20/12	2,000,000.00	0.470%
Key Bank Capital Markets	1,000,000.00	FHLB	11/13/15	11/13/12	1,000,000.00	0.440%
Key Bank Capital Markets	1,999,000.00	Fannie Mae	05/06/16	11/06/12	1,999,000.00	0.650%
Key Bank Capital Markets	1,000,000.00	FHLB	12/21/15	12/21/12	1,000,000.00	0.410%
Total Agencies	\$ 7,991,000.00				\$ 7,991,000.00	
Certificates of Deposit						
Various Banks	\$ 1,000,000.00	CDAR	01/31/13	08/01/12	\$ 1,000,000.00	0.020%
Various Banks	1,000,000.00	CDAR	02/29/13	02/28/12	1,000,000.00	0.550%
Various Banks	1,000,000.00	CDAR	03/14/13	03/14/12	1,000,000.00	0.450%
Various Banks	1,000,000.00	CDAR	04/25/13	04/25/12	1,000,000.00	0.450%
Various Banks	1,500,000.00	CDAR	05/02/13	05/03/12	1,500,000.00	0.450%
Various Banks	2,000,000.00	CDAR	06/20/13	06/21/12	2,000,000.00	0.450%
Various Banks	1,000,000.00	CDAR	07/18/13	07/19/12	1,000,000.00	0.400%
Various Banks	1,000,000.00	CDAR	08/08/13	08/09/12	1,000,000.00	0.300%
Various Banks	500,000.00	CDAR	09/12/13	09/14/12	500,000.00	0.300%
Various Banks	2,000,000.00	CDAR	10/03/13	10/05/12	2,000,000.00	0.750%
Various Banks	1,000,000.00	CDAR	10/10/13	10/11/12	1,000,000.00	0.300%
Various Banks	1,000,000.00	CDAR	10/31/13	11/01/12	1,000,000.00	0.300%
Various Banks	1,000,000.00	CDAR	11/14/13	11/14/12	1,000,000.00	0.300%
Various Banks	1,000,000.00	CDAR	11/21/13	11/23/12	1,000,000.00	0.300%
Various Banks	1,500,000.00	CDAR	11/29/13	11/29/12	1,500,000.00	0.300%
Various Banks	1,000,000.00	CDAR	12/19/13	12/20/12	1,000,000.00	0.250%
Total Certificates of Deposit	\$ 18,500,000.00				\$ 18,500,000.00	
GRAND TOTAL	\$ 31,173,319.99				\$ 26,491,000.00	

*Does not include accrued interest, if any, paid at time of purchase.

City of Mansfield

Interest Revenue Summary Ledger

From Date: 01/01/2012 - To Date: 12/31/2012

G/L	Journal	Department	Reference	Actual
101.04.01-4701	Investment and Bank Interest	Clerk of Court		
			Month Total: January 2012	\$87.61
			Month Total: February 2012	\$84.59
			Month Total: March 2012	\$80.95
			Month Total: April 2012	\$89.97
			Month Total: May 2012	\$79.72
			Month Total: June 2012	\$79.43
			Month Total: July 2012	\$75.49
			Month Total: August 2012	\$83.02
			Month Total: September 2012	\$69.43
			Month Total: October 2012	\$58.22
			Month Total: November 2012	\$45.84
			Month Total: December 2012	\$35.49
			Account Total: Investment and Bank Interest	\$869.76
			Department Total: Clerk of Court	\$869.76
101.07.01-4701	Investment and Bank Interest	Finance Director		
			Month Total: January 2012	\$527.65
			Month Total: February 2012	\$5,461.22
			Month Total: March 2012	\$430.12
			Month Total: April 2012	\$20,980.11
			Month Total: May 2012	\$2,153.53
			Month Total: June 2012	\$10,465.10
			Month Total: July 2012	\$8,055.67
			Month Total: August 2012	\$5,945.27
			Month Total: September 2012	\$1,152.38
			Month Total: October 2012	\$5,840.69
			Month Total: November 2012	\$44,650.99
			Month Total: December 2012	\$7,458.88
			Account Total: Investment and Bank Interest	\$113,121.61
101.07.02-4703	Tax Enforcement Interest			
			Month Total: January 2012	\$3,099.57
			Month Total: February 2012	\$10,140.41
			Month Total: March 2012	\$7,631.22
			Month Total: April 2012	\$3,285.67
			Month Total: May 2012	\$3,560.24
			Month Total: June 2012	\$2,240.17
			Month Total: July 2012	\$2,571.19
			Month Total: August 2012	\$2,395.97
			Month Total: September 2012	\$3,554.00
			Month Total: October 2012	\$3,146.83
			Month Total: November 2012	\$5,318.45
			Month Total: December 2012	\$6,961.51
			Account Total: Tax Enforcement Interest	\$53,905.23
			Department Total: Finance Director	\$167,026.84
			Fund Total: General Fund	\$167,896.60
202.53.01-4701	Investment and Bank Interest	Street Maintenance and Repair		
			Month Total: January 2012	\$0.00
			Month Total: February 2012	\$0.00

City of Mansfield

Interest Revenue Summary Ledger

From Date: 01/01/2012 - To Date: 12/31/2012

G/L	Journal	Department	Reference	Actual
			Month Total: March 2012	\$0.00
			Month Total: April 2012	\$475.02
			Month Total: May 2012	\$43.96
			Month Total: June 2012	\$191.24
			Month Total: July 2012	\$158.38
			Month Total: August 2012	\$119.61
			Month Total: September 2012	\$27.09
			Month Total: October 2012	\$140.50
			Month Total: November 2012	\$965.36
			Month Total: December 2012	\$214.90
			Account Total: Investment and Bank Interest	\$2,336.06
			Department Total: Street Maintenance & Repair	\$2,336.06
			Fund Total: Street Construction M&R	\$2,336.06
203.53.01-4701	Investment and Bank Interest	State Highway		
			Month Total: January 2012	\$0.00
			Month Total: February 2012	\$0.00
			Month Total: March 2012	\$0.00
			Month Total: April 2012	\$83.10
			Month Total: May 2012	\$3.86
			Month Total: June 2012	\$23.79
			Month Total: July 2012	\$19.90
			Month Total: August 2012	\$15.32
			Month Total: September 2012	\$2.64
			Month Total: October 2012	\$14.37
			Month Total: November 2012	\$104.28
			Month Total: December 2012	\$16.61
			Account Total: Investment and Bank Interest	\$283.87
			Department Total: State Highway Fund	\$283.87
			Fund Total: State Highway Fund	\$283.87
207.65.25-4701	Investment and Bank Interest	Community Development		
			Month Total: January 2012	\$20.28
			Month Total: February 2012	\$0.04
			Month Total: March 2012	\$0.10
			Month Total: April 2012	\$19.76
			Month Total: May 2012	\$0.23
			Month Total: June 2012	\$0.27
			Month Total: July 2012	\$21.81
			Month Total: August 2012	\$0.49
			Month Total: September 2012	\$0.44
			Month Total: October 2012	\$23.23
			Month Total: November 2012	\$0.49
			Month Total: December 2012	\$0.56
			Account Total: Investment and Bank Interest	\$87.70
207.65.25-4702	Loan Interest			
			Month Total: January 2012	\$3,830.92
			Month Total: February 2012	\$3,670.64
			Month Total: March 2012	\$4,660.98
			Month Total: April 2012	\$4,769.63

City of Mansfield

Interest Revenue Summary Ledger

From Date: 01/01/2012 - To Date: 12/31/2012

G/L	Journal	Department	Reference	Actual
			Month Total: May 2012	\$3,591.38
			Month Total: June 2012	\$3,226.17
			Month Total: July 2012	\$4,219.24
			Month Total: August 2012	\$3,971.85
			Month Total: September 2012	\$2,180.98
			Month Total: October 2012	\$4,121.21
			Month Total: November 2012	\$2,879.80
			Month Total: December 2012	\$2,624.40
			Account Total: Loan Interest	\$43,747.20
207.65.25-4704	Mortgage Interest		Month Total: January 2012	\$0.00
			Month Total: February 2012	\$0.00
			Month Total: March 2012	\$350.00
			Month Total: April 2012	\$349.20
			Month Total: May 2012	\$348.39
			Month Total: June 2012	\$750.09
			Month Total: July 2012	\$748.59
			Month Total: August 2012	\$1,465.01
			Month Total: September 2012	\$916.89
			Month Total: October 2012	\$1,654.19
			Month Total: November 2012	\$1,000.61
			Month Total: December 2012	\$1,348.96
			Account Total: Loan Interest	\$8,931.93
			Department Total: Community Development	\$52,766.83
			Fund Total: Community Development	\$52,766.83
216.30.01-4702	Loan Interest	Industrial Development	Month Total: January 2012	\$51.71
			Month Total: February 2012	\$50.07
			Month Total: March 2012	\$48.42
			Month Total: April 2012	\$511.87
			Month Total: May 2012	\$43.43
			Month Total: June 2012	\$0.00
			Month Total: July 2012	\$941.10
			Month Total: August 2012	\$920.40
			Month Total: September 2012	\$899.56
			Month Total: October 2012	\$36.65
			Month Total: November 2012	\$491.53
			Month Total: December 2012	\$0.00
			Account Total: Loan Interest	\$3,994.74
216.30.25-4702	Loan Interest		Month Total: January 2012	\$0.00
			Month Total: February 2012	\$463.51
			Month Total: March 2012	\$456.58
			Month Total: April 2012	\$892.36
			Month Total: May 2012	\$0.00
			Month Total: June 2012	\$435.75
			Month Total: July 2012	\$0.00
			Month Total: August 2012	\$850.58

City of Mansfield

Interest Revenue Summary Ledger

From Date: 01/01/2012 - To Date: 12/31/2012

G/L	Journal	Department	Reference	Actual
			Month Total: September 2012	\$414.82
			Month Total: October 2012	\$407.80
			Month Total: November 2012	\$400.80
			Month Total: December 2012	\$393.77
			Account Total: Loan Interest	\$4,715.97
			Department Total: Industrial Development	\$8,710.71
			Fund Total: Industrial Development	\$8,710.71
301.99.00-4701	Investment and Bank Interest	Non-Departmental		
			Month Total: January 2012	\$0.29
			Month Total: February 2012	\$0.19
			Month Total: March 2012	\$0.00
			Month Total: April 2012	\$0.00
			Month Total: May 2012	\$0.00
			Month Total: June 2012	\$0.00
			Month Total: July 2012	\$0.22
			Month Total: August 2012	\$0.00
			Month Total: September 2012	\$0.00
			Month Total: October 2012	\$0.00
			Month Total: November 2012	\$0.00
			Month Total: December 2012	\$0.00
			Account Total: Investment and Bank Interest	\$0.70
			Department Total: Non-Departmental	\$0.70
			Fund Total: Debt Service	\$0.70
503.99.00-4701	Investment and Bank Interest	Non-Departmental		
			Month Total: January 2012	\$0.00
			Month Total: February 2012	\$0.00
			Month Total: March 2012	\$0.00
			Month Total: April 2012	\$5,265.00
			Month Total: May 2012	\$0.00
			Month Total: June 2012	\$0.00
			Month Total: July 2012	\$0.00
			Month Total: August 2012	\$0.00
			Month Total: September 2012	\$0.00
			Month Total: October 2012	\$0.00
			Month Total: November 2012	\$0.00
			Month Total: December 2012	\$0.00
			Account Total: Investment and Bank Interest	\$5,265.00
			Department Total: Non-Departmental	\$5,265.00
			Fund Total: Sewer Fund	\$5,265.00
			Grand Total:	<u><u>\$237,259.77</u></u>

City of Mansfield
2012 Budget Transfers
Ordinance 12-106

<u>Date</u>	<u>Department</u>	<u>Classification</u>	<u>Increase Amount</u>	<u>Decrease Amount</u>
General Fund (101)				
9/4/2012	Finance	Contractual Services		4,459.80
9/4/2012	Finance	Capital Outlay	4,459.80	
9/4/2012	Finance	Contractual Services		321.00
9/4/2012	Finance	Capital Outlay	321.00	
9/11/2012	Finance	Personal Services		31,417.00
9/11/2012	Finance	Employee Benefits	31,417.00	
9/17/2012	Law	Contractual Services		426.00
9/17/2012	Law	Capital Outlay	426.00	
10/25/2012	Human Resources	Personal Services		820.00
10/25/2012	Human Resources	Employee Benefits	820.00	
11/6/2012	Codes & Permits	Employee Benefits		19,479.00
11/6/2012	Codes & Permits	Personal Services	19,479.00	
11/19/2012	Clerk of Courts	Contractual Services		3,000.00
11/19/2012	Clerk of Courts	Supplies and Materials	3,000.00	
12/10/2012	Finance	Supplies and Materials		900.00
12/10/2012	Finance	Capital Outlay	900.00	
12/13/2012	Law	Personal Services		10,416.00
12/13/2012	Law	Employee Benefits	972.00	
12/13/2012	Law	Transfer Out	9,444.00	
12/13/2012	Human Resources	Contractual Services		20.00
12/13/2012	Human Resources	Employee Benefits	20.00	
12/13/2012	Codes and Permits	Contractual Services		2,332.52
12/13/2012	Codes and Permits	Capital Outlay	2,332.52	
12/26/2012	Civil Service Commission	Contractual Services		1.00
12/26/2012	Civil Service Commission	Employee Benefits	1.00	
12/27/2012	Law Director	Contractual Services		550.00
12/27/2012	Law Director	Employee Benefits	197.00	
12/27/2012	Law Director	Transfer Out	353.00	
Total General Fund			74,142.32	74,142.32

City of Mansfield
2012 Budget Transfers
Ordinance 12-106

<u>Date</u>	<u>Department</u>	<u>Classification</u>	<u>Increase Amount</u>	<u>Decrease Amount</u>
Street Construction M&R Fund (202)				
12/4/2012	Street	Capital Outlay		50,000.00
12/4/2012	Street	Supplies and Materials	50,000.00	
Total Street Construction M&R Fund			50,000.00	50,000.00
RCA Fund (205)				
10/19/2012	RCA	Utilities		8,625.00
10/19/2012	RCA	Employee Benefits	8,625.00	
11/14/2012	RCA	Supplies and Materials		5,534.00
11/14/2012	RCA	Employee Benefits	5,534.00	
12/13/2012	RCA	Contractual Services		1,103.00
12/13/2012	RCA	Supplies and Materials		500.00
12/13/2012	RCA	Employee Benefits	1,603.00	
Total RCA Fund			15,762.00	15,762.00
Safety Services (214)				
10/9/2012	Fire	Capital Outlay		20,000.00
10/9/2012	Fire	Contractual Services	20,000.00	
11/9/2012	PSCC	Personal Services		4,869.00
11/9/2012	PSCC	Employee Benefits	4,869.00	
11/9/2012	PSCC	Contractual Services		300.00
11/9/2012	PSCC	Supplies and Materials	300.00	
12/11/2012	Police	Employee Benefits		301.00
12/11/2012	Police	Personal Services	301.00	
12/11/2012	Police	Supplies and Materials		2,500.00
12/11/2012	Police	Contractual Services		1,100.00
12/11/2012	Police	Personal Services	3,600.00	
12/26/2012	Police	Supplies and Materials		542.00
12/26/2012	Police	Personal Services	542.00	
Total Safety Services Fund			29,612.00	29,612.00
Community Development (207)				
12/26/2012	Community Development	Employee Benefits		1,722.00
12/26/2012	Community Development	Personal Services	1,722.00	
Total Community Development Fund			1,722.00	1,722.00

City of Mansfield
2012 Budget Transfers
Ordinance 12-106

<u>Date</u>	<u>Department</u>	<u>Classification</u>	<u>Increase Amount</u>	<u>Decrease Amount</u>
Court Computerization (219)				
9/26/2012	Municipal Court	Contractual Services		30,000.00
9/26/2012	Municipal Court	Supplies and Materials	30,000.00	
Total Court Computerization Fund			30,000.00	30,000.00
Grant Fund (224)				
10/18/2012	Law Director	Contractual Services		1,532.00
10/18/2012	Law Director	Supplies and Materials	1,532.00	
11/9/2012	Police, Laboratory, Grants	Personal Services		40,000.00
11/9/2012	Police, Laboratory, Grants	Supplies and Materials	40,000.00	
12/31/2012	Police.Metrich.Grants	Other Charges		11,126.41
12/31/2012	Police.Metrich.Grants	Capital Outlay	11,126.41	
12/31/2012	Police.Metrich.Grants	Contractual Services		5,880.14
12/31/2012	Police.Metrich.Grants	Personal Services	1,904.39	
12/31/2012	Police.Metrich.Grants	Supplies and Materials	1,811.65	
12/31/2012	Police.Metrich.Grants	Capital Outlay	2,164.10	
Total Grant Fund			58,538.55	58,538.55
Probation Services Fund (225)				
12/7/2012	Municipal Court	Supplies and Materials		4,000.00
11/7/2012	Municipal Court	Contractual Services	4,000.00	
Total Probation Services Fund			4,000.00	4,000.00
Court Costs Fund (226)				
11/7/2012	Municipal Court	Contractual Services		40,200.00
11/7/2012	Municipal Court	Personal Services	2,000.00	
11/7/2012	Municipal Court	Employee Benefits	38,200.00	
Total Court Costs Fund			40,200.00	40,200.00
Water Fund (502)				
9/20/2012	Water Treatment Plant	Employee Benefits		25,000.00
9/20/2012	Water Treatment Plant	Personal Services	25,000.00	
9/20/2012	Water Repair	Employee Benefits		16,000.00
9/20/2012	Water Repair	Personal Services	16,000.00	
9/26/2012	Water Treatment Plant	Utilities		11,000.00
9/26/2012	Clearfork Reservoir	Personal Services	11,000.00	
10/11/2012	Water Repair	Capital Outlay		2,000.00
10/11/2012	Water Repair	Contractual Services	2,000.00	

City of Mansfield
2012 Budget Transfers
Ordinance 12-106

<u>Date</u>	<u>Department</u>	<u>Classification</u>	<u>Increase Amount</u>	<u>Decrease Amount</u>
10/25/2012	Clearfork Reservoir	Personal Services		1,042.00
10/25/2012	Clearfork Reservoir	Employee Benefits	1,042.00	
12/4/2012	Water Treatment Plant	Employee Benefits		30,000.00
12/4/2012	Water Treatment Plant	Supplies and Materials	30,000.00	
12/14/2012	Clearfork Reservoir	Supplies and Materials		3,159.72
12/14/2012	Clearfork Reservoir	Capital Outlay	3,159.72	
Total Water Fund			88,201.72	88,201.72
Sewer Fund (503)				
9/17/2012	Wastewater Treatment	Utilities		80,000.00
9/17/2012	Wastewater Treatment	Supplies and Materials	80,000.00	
9/20/2012	Sewer Repair	Capital Outlay		16,350.00
9/20/2012	Sewer Repair	Personal Services	12,850.00	
9/20/2012	Sewer Repair	Contractual Services	3,500.00	
10/25/2012	Sewer Repair	Capital Outlay		30,000.00
10/25/2012	Sewer Repair	Contractual Services		3,000.00
10/25/2012	Sewer Repair	Personal Services	33,000.00	
10/25/2012	Wastewater Treatment	Utilities		15,100.00
10/25/2012	Wastewater Treatment	Personal Services	15,100.00	
11/6/2012	Sewer Repair	Capital Outlay		1,893.35
11/6/2012	Sewer Repair	Supplies and Materials	1,893.35	
12/13/2012	Wastewater Treatment	Employee Benefits		9,500.00
12/13/2012	Wastewater Treatment	Personal Services	9,500.00	
12/27/2012	Sewer Repair	Personal Services		700.00
12/27/2012	Sewer Repair	Employee Benefits	700.00	
Total Sewer Fund			156,543.35	156,543.35
Airport Fund (504)				
10/18/2012	Airport	Supplies and Materials		400.00
10/18/2012	Airport	Personal Services	400.00	
12/10/2012	Airport	Utilities		17,000.00
12/10/2012	Airport	Capital Outlay	17,000.00	
12/13/2012	Airport	Supplies and Materials		2,883.02
12/13/2012	Airport	Capital Outlay	2,883.02	
12/14/2012	Airport	Personal Services		2,393.00
12/14/2012	Airport	Employee Benefits	2,393.00	
Total Airport Fund			22,676.02	22,676.02

City of Mansfield
2012 Budget Transfers
Ordinance 12-106

<u>Date</u>	<u>Department</u>	<u>Classification</u>	<u>Increase Amount</u>	<u>Decrease Amount</u>
Repair Garage (601)				
9/20/2012	Repair Garage	Employee Benefits		8,100.00
9/20/2012	Repair Garage	Personal Services	8,100.00	
10/25/2012	Repair Garage	Employee Benefits		8,000.00
10/25/2012	Repair Garage	Personal Services	8,000.00	
11/6/2012	Repair Garage	Contractual Services		5,000.00
11/6/2012	Repair Garage	Supplies and Materials	5,000.00	
Total Repair Garage Fund			21,100.00	21,100.00
Information Technology (602)				
12/10/2012	Information Technology	Contractual Services		20,000.00
12/10/2012	Information Technology	Capital Outlay	20,000.00	
Total Information Technology Fund			20,000.00	20,000.00
Utilities Collection (603)				
12/10/2012	Utilities Collection	Capital Outlay		6,925.00
12/10/2012	Utilities Collection	Utilities	6,925.00	
Total Utilities Collection Fund			6,925.00	6,925.00

City of Mansfield, Ohio Income Tax Activity

4th Quarter 2012

The City has three separate income tax levies. The voted 0.25% levy is deposited in the City's Street Resurfacing Fund. It is scheduled to expire on June 30, 2013. The voted 0.50% levy is deposited in the City's Safety Services Fund and is scheduled to expire on December 31, 2015. The 1% permanent levy is deposited in the City's General Fund. The majority of income taxes deposited in the General Fund are transferred to the Safety Services, Industrial Development and Airport Funds.

Income tax collections (including penalty, interest and court costs) totaled \$23,524,296 in 2012. This is \$216,444 (0.91%) less than 2011 collections.

The City received \$23,335,975 in income tax receipts (excluding penalty, interest and court costs). This amount is 100.42% of our estimated revenue for the year.

The City paid \$456,497 in city income tax refunds during 2012.

City of Mansfield, Ohio
Income Tax Receipt Total Comparisons for 2011 / 2012
As of December 31, 2012

DEPOSIT DATE	INDIVIDUAL DEPOSIT	NET-PROFIT DEPOSIT	WITHHOLDING DEPOSIT	TOTAL - ALL DEPOSIT*	PERCENTAGE INC(+)/DEC(-)
January-12	\$ 67,064.58	\$ 230,248.04	\$ 2,038,734.81	\$ 2,336,047.43	2
January-11	69,177.80	269,472.83	1,953,619.24	2,292,269.87	
February-12	\$ 140,338.91	\$ 46,809.36	\$ 1,516,627.51	\$ 1,703,775.78	-2
February-11	91,121.27	56,817.56	1,584,062.78	1,732,001.61	
March-12	\$ 164,724.68	\$ 230,596.45	\$ 1,265,988.60	\$ 1,661,309.73	-13
March-11	208,234.32	432,616.06	1,278,438.76	1,919,289.14	
April-12	\$ 523,564.28	\$ 593,163.56	\$ 1,880,879.51	\$ 2,997,607.35	6
April-11	616,644.60	799,202.63	1,397,109.31	2,812,956.54	
May-12	\$ 194,291.63	\$ 329,566.72	\$ 1,440,770.24	\$ 1,964,628.59	-6
May-11	90,773.66	175,663.23	1,822,789.27	2,089,226.16	
June-12	\$ 51,358.70	\$ 413,050.97	\$ 1,251,029.12	\$ 1,715,438.79	-11
June-11	71,081.75	532,061.34	1,319,383.25	1,922,526.34	
July-12	\$ 47,491.31	\$ 77,631.70	\$ 1,889,450.41	\$ 2,014,573.42	39
July-11	45,130.82	40,025.56	1,367,463.71	1,452,620.09	
August-12	\$ 36,254.33	\$ 178,720.16	\$ 1,305,289.53	\$ 1,520,264.02	-25
August-11	45,288.93	71,102.43	1,915,002.88	2,031,394.24	
September-12	\$ 58,407.35	\$ 302,304.08	\$ 1,703,340.40	\$ 2,064,051.83	6
September-11	71,145.71	593,825.32	1,281,959.78	1,946,930.81	
October-12	\$ 63,357.37	\$ 136,881.40	\$ 1,619,337.73	\$ 1,819,576.50	-11
October-11	76,365.35	189,449.59	1,783,289.98	2,049,104.92	
November-12	\$ 51,445.79	\$ 140,868.98	\$ 1,332,238.34	\$ 1,524,553.11	4
November-11	51,339.22	31,064.66	1,378,127.90	1,460,531.78	
December-12	\$ 53,847.01	\$ 413,381.17	\$ 1,735,240.81	\$ 2,202,468.99	8
December-11	50,381.21	493,278.99	1,488,228.27	2,031,888.47	
1st Quarter 2012	\$ 372,128.17	\$ 507,653.85	\$ 4,821,350.92	\$ 5,701,132.94	-4
1st Quarter 2011	368,533.39	758,906.45	4,816,120.78	5,943,560.62	
2nd Quarter 2012	\$ 769,214.61	\$ 1,335,781.25	\$ 4,572,678.87	\$ 6,677,674.73	-2
2nd Quarter 2011	778,500.01	1,506,927.20	4,539,281.83	6,824,709.04	
3rd Quarter 2012	\$ 142,152.99	\$ 558,655.94	\$ 4,898,080.34	\$ 5,598,889.27	3
3rd Quarter 2011	161,565.46	704,953.31	4,564,426.37	5,430,945.14	
4th Quarter 2012	\$ 168,650.17	\$ 691,131.55	\$ 4,686,816.88	\$ 5,546,598.60	0
4th Quarter 2011	178,085.78	713,793.24	4,649,646.15	5,541,525.17	
2012	\$ 1,452,145.94	\$ 3,093,222.59	\$ 18,978,927.01	\$ 23,524,295.54	-1
2011	1,486,684.64	3,684,580.20	18,569,475.13	23,740,739.97	

* Totals include tax, penalty, interest and court costs.

Note: Updating a taxpayer's account type will reclassify related prior months transactions within this report

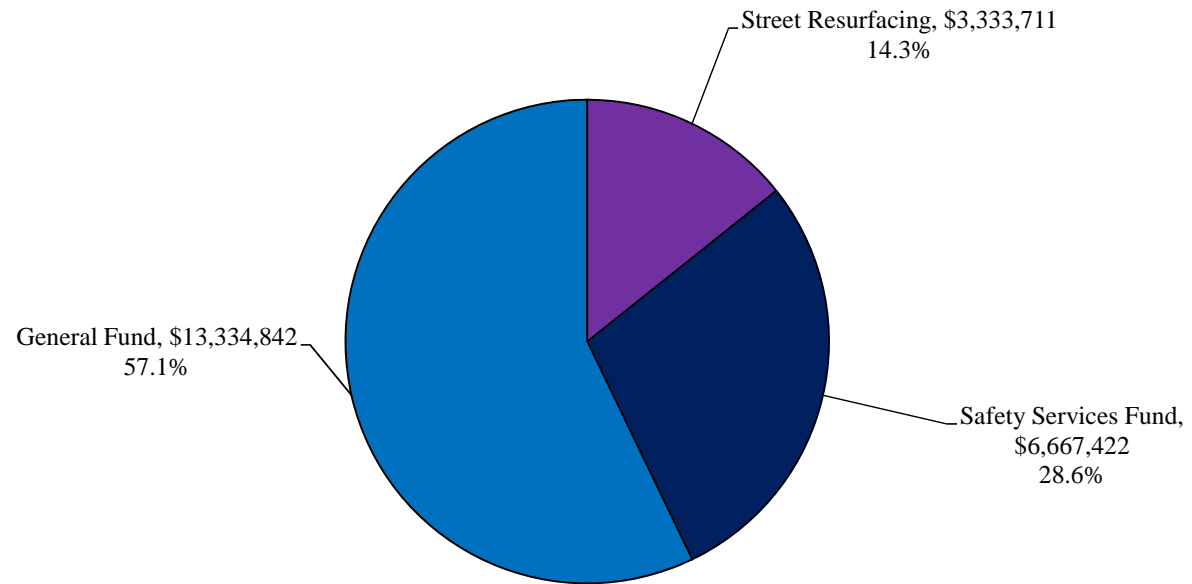
City of Mansfield, Ohio
Income Tax Collections by Fund
and General Fund Distribution

As of December 31, 2012

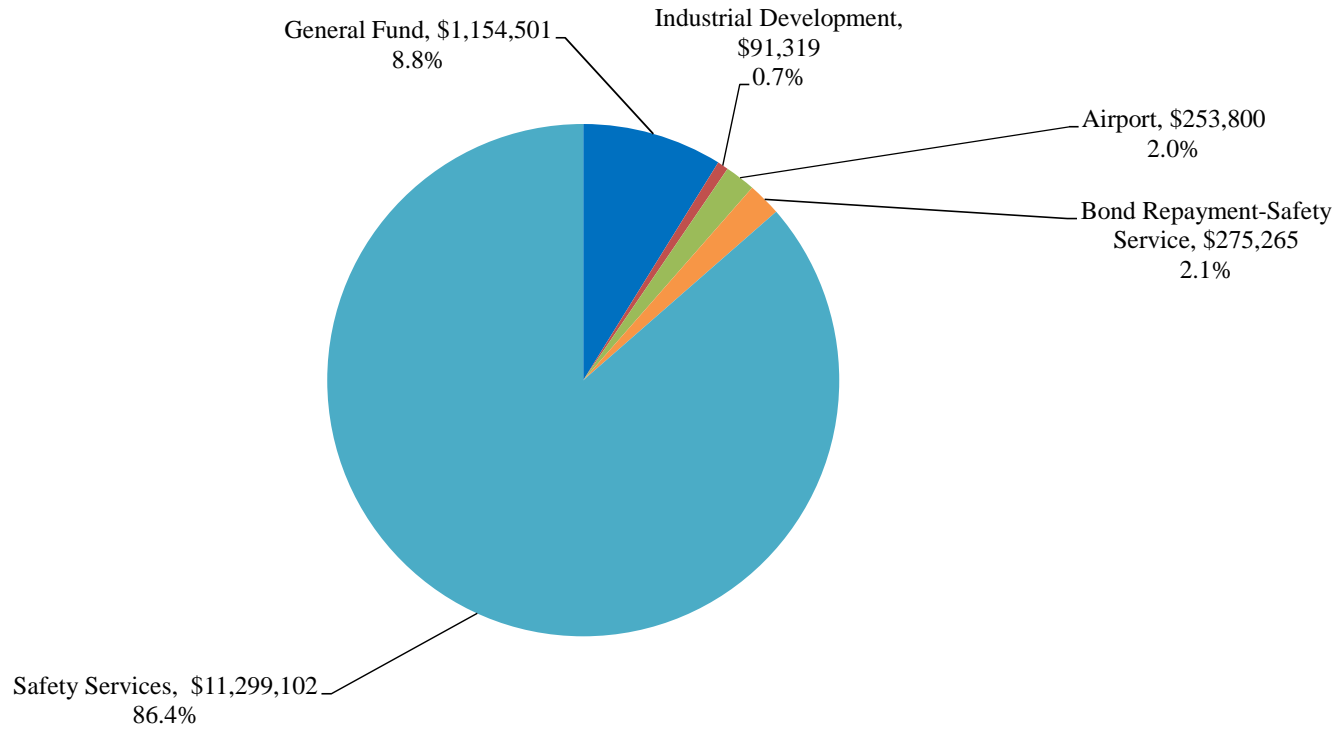
<u>Income Tax Collections by Fund</u>	<u>Tax Levy</u>	<u>Gross Collections</u>	<u>(Refunds)</u>	<u>Net Collections</u>	<u>General Fund Distribution</u>	<u>Percent</u>
Street Resurfacing Fund (404)	0.25%	\$ 3,333,711.05	\$ (65,213.80)	\$ 3,268,497.25		
Safety-Services Fund (214)	0.50%	6,667,421.87	(130,427.61)	6,536,994.26		
General Fund (101)	1.00%	13,334,841.91	(260,855.22)	13,073,986.69		
Distribution to:						
General Fund					1,154,500.76	8.83%
Safety-Services					11,299,102.57	86.42%
Industrial Development					91,318.50	0.70%
Bond Repayment-Safety Services					275,265.00	2.11%
Airport					253,799.86	1.94%
TOTALS	<u>1.75%</u>	<u>\$ 23,335,974.83</u>	<u>\$ (456,496.63)</u>	<u>\$ 22,879,478.20</u>	<u>\$ 13,073,986.69</u>	<u>100.00%</u>

Income Tax Collections	\$ 23,335,974.83
Late Fees	64,973.31
Court Costs	741.28
Penalty	68,700.89
Interest	53,905.23
Total Income Tax Receipts	<u>\$ 23,524,295.54</u>

Gross Income Tax Collections by Fund As of December 31, 2012



General Fund Income Tax Distribution As of December 31, 2012



**Safety Service Fund Income Tax Levy and General Fund Distribution
As of December 31, 2012**

