

# Richland County, Ohio

## Popular Annual Financial Report



For the year ended December 31, 2006  
Patrick W. Dropsey, Auditor

# About the Cover

**Malabar Farm State Park:** located outside of Lucas this 900 acre estate was the home of Pulitzer Prize winning author Louis Bromfield. The farm offers visitor a look back at Bromfield's life and his revolutionary farming techniques.

**Kingwood Center:** located in Mansfield this 47-acre former estate was the home of Charles K. King, an Ohio Industrialist. The estate includes a French Provincial mansion contains many rooms decorated with Mr. King's original furnishings and beautiful floral displays in the estates many gardens and greenhouses.

**The Historic Blockhouse:** located in Mansfield's South Park was built in 1812 as protection from Indian attacks and served as Richland County's first courthouse from 1813 to 1816.

**Richland Carrousel Park:** located: in downtown Mansfield features one of the first new hand carved wood carrousel in operation since the 1930's. The carrousel is open year-round for the delightment of all ages.

**Renaissance Theatre:** located in downtown Mansfield in a fully restored grand baroque style movie palace. The renaissance is the home of the Mansfield Symphony Orchestra and the annual Miss Ohio Scholarship Program.

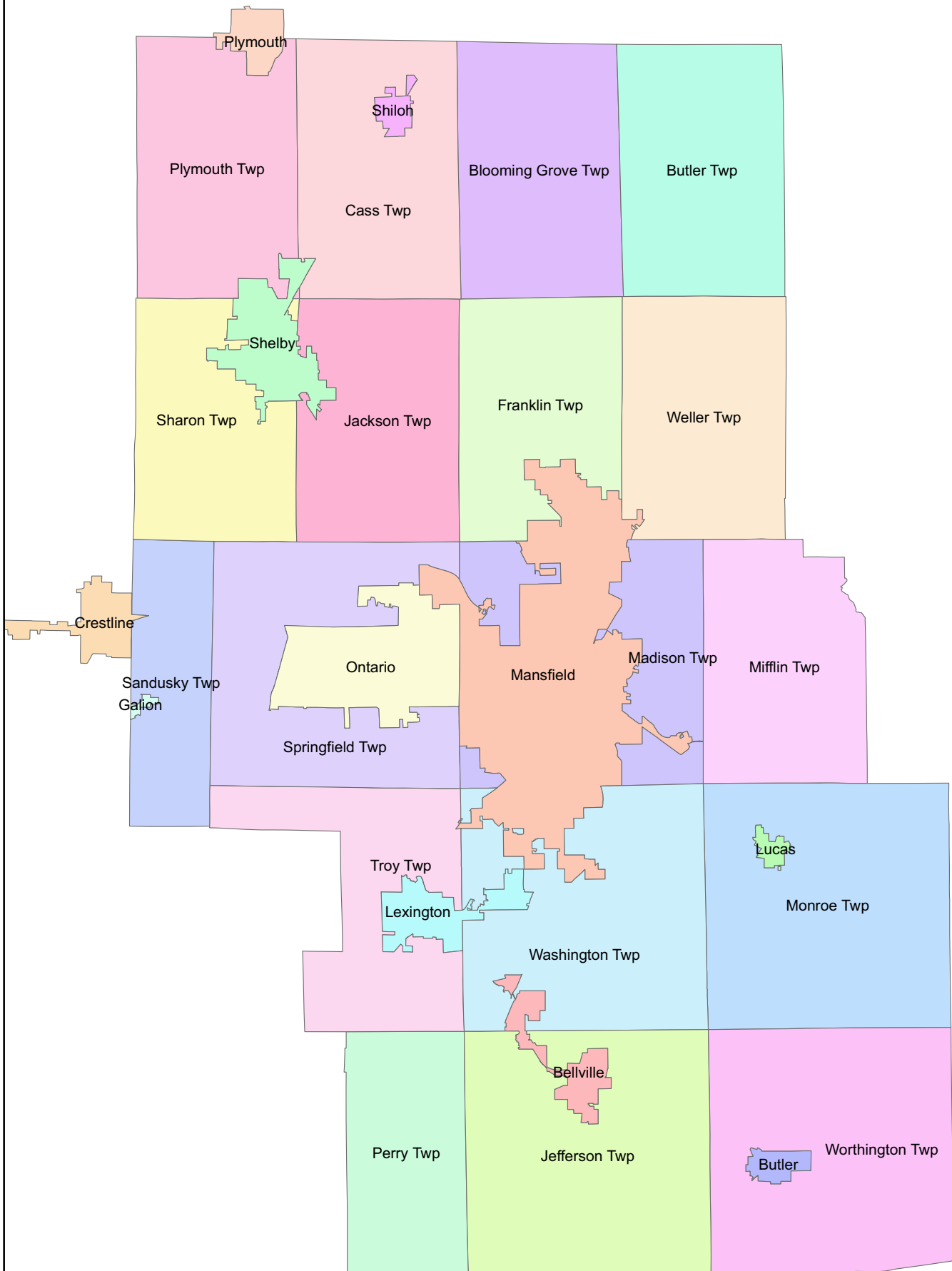
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This Report has been prepared within Richland County in the interest of an informed citizenry.

# RICHLAND COUNTY, OHIO



# PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

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50 PARK AVENUE EAST, MANSFIELD, OHIO 44902  
TELEPHONE 419-774-5501



Citizens of Richland County:

I am pleased to present, as Chief Financial Officer for Richland County, the Popular Annual Financial Report, (PAFR) for the fiscal year ended December 31, 2006. This report provides a brief analysis of where the County revenues come from and where those dollars are spent, and an overview of local economic trends. Above all, it is designed to present an easily understandable financial report.

The information in this report is taken from the Richland County Comprehensive Annual Financial Report (CAFR). The CAFR is a detailed account of the County's financial statement, notes, schedules, and statistical tables, encompassing over 200 pages. The CAFR was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by the State Auditor's Office, receiving an unqualified opinion. An unqualified opinion is given when an auditor can state that the financial statements are accurately and fairly presented. The CAFR is available in the Richland County Auditor's Office for review. To obtain a copy of the CAFR, please call (419) 774-5545.

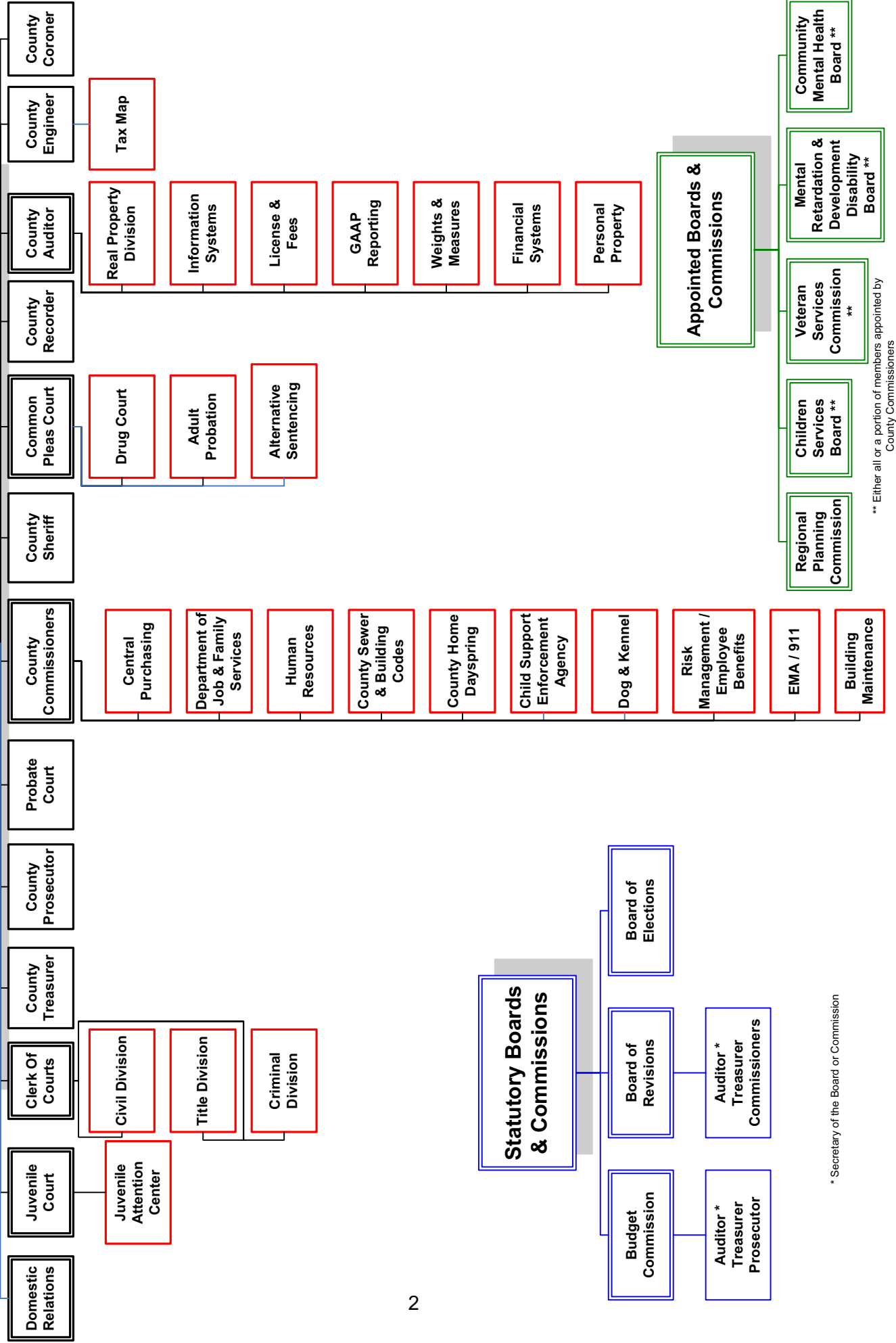
This is Richland County's tenth PAFR, and is formulated as an easy-to-read version of the County's Comprehensive Annual Financial Report (CAFR) that is published on a yearly basis. The PAFR is unaudited and presented on a GAAP basis. This is a summarized report that presents selected financial and statistical information for primary government activities. It does not include business-type and component unit information.

Thank you for your interest in Richland County Government and how it functions. Please feel free call the Richland County Auditor's Office with questions, comments or suggestions concerning this report.

Sincerely,

Patrick W. Dropsey  
Richland County Auditor

# Voters Of Richland County



\*\* Either all or a portion of members appointed by County Commissioners

\* Secretary of the Board or Commission

## ***Profile of the Government***

Richland County was organized into a separate political entity in 1813. It encompasses nineteen townships, six villages, with Lexington being the largest, the City of Shelby, a small portion of the City of Crestline, the City of Ontario, and the City of Mansfield, which is the county seat. The County has an area of 449 square miles and has a population of 127,949, according to the Richland County Regional Planning Commission.

A three-member Board of Commissioners, thirteen other elected officials and various department heads govern the County. Elected officials and department heads manage the internal operations of their respective divisions. The chief administrator of the County is the Board of Commissioners which authorizes expenditures and serves as the budget and taxing authority and contracting body for County services.

The County Auditor is fiscal officer, assessor of real and personal property, administrator of the data processing center and sealer of weights and measures. The Auditor is also responsible for maintenance of financial records, establishment of subdivision tax rates, calculation of the tax list, and distribution of the revenues generated from the tax list.

The County Treasurer is custodian of all County funds and is responsible for the investment of those funds. The Treasurer also collects all revenues generated from the Auditor's tax list. Those remaining elected officials include the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, two Common Pleas Court Judges, a Juvenile Judge, a Domestic Relations Judge, and Probate Judge.

Richland County employs 1,600 people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, sewer services, road and bridge services, support services, police protection and other miscellaneous County services.

The County's reporting entity has been defined in accordance with principles established by the Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity." The reporting entity is comprised of the primary government and its component units. The primary government consists of all funds, departments, agencies, institutions, commissions, and organizations that are not legally separate from the County. For Richland County, the primary government includes the Children Services Board, the Board of Mental Retardation and Developmental Disabilities (MRDD), the Alcohol, Drug and Mental Health Board, the Job and Family Services Department, the Richland County Emergency Management Agency, and all departments and activities that are directly operated by the elected County officials. Component units are legally separate organizations that are fiscally dependent on the County or for which the County is financially accountable. Richland Newhope Industries, Inc. is a not-for-profit corporation subsidized by the County. It has been included as a discretely presented component unit of the County in this report because, in the opinion of the County, it would be misleading if its operations were excluded.

## **Local Economy**

Travel and tourism is big business in Richland County. According to the Mansfield Richland County Convention and Visitor Bureau, travelers spend \$343 million annually in our County.

Richland County offers a vast variety of recreational and cultural attractions, including Clearfork, Charles Mill, and Pleasant Hill Reservoirs; Malabar and Mohican State Parks; a municipal park system with approximately 500 acres distributed among 26 parks; the 18 mile long Richland B & O Bike Trail; Mid-Ohio Sports Car Course and Mansfield Motorsports Speedway; musical groups such as the Mansfield Symphony Orchestra, Mansfield Youth Orchestra, Fun Center Chordsmen, Mansfield Choral Society, Mastersingers, Sweet Adelines and the Y-youth Choir; the Renaissance Theater, a restored, 1,430 seat, grand baroque theater, the Mansfield Playhouse including the Mansfield Children's Theater; the Mansfield Art Center, with monthly shows featuring the work of regional artists as well as exhibits loaned from major galleries and private collections; and special events such as the Miss Ohio Pageant, Ohio Winter Carnival at Snow Trails Ski Area, and the Mansfield Mehock Relays.

According to the Mansfield Richland County Convention and Visitor Bureau Malabar Farm tops the list of the five most popular sites visited in Richland County. Now a state park, Malabar Farm was the home of Pulitzer Prize winning author Louis Bromfield. The farm exhibits Bromfield's revolutionary farming techniques as well as his extraordinary life. Second on the list is the Living Bible Museum and Bible Walk. This is the only life size wax museum in Ohio and houses seventy dioramas with special effects and an audio tour that spans the events of the Bible. Next on the list is Kingwood Center, a forty seven acre estate that was once home to Charles Kelley King, an Ohio industrialist. Tourists can enjoy the formal gardens, trails, bird sanctuary, and view the mansion that still contains Mr. Kelly's original furnishings and decorations. Next is the Richland Carrousel Park, which contains one of the first new hand carved wood carrousel in operation since the 1930's. The carrousel is open year-round for the delightment of all ages. The final most visited site in Richland County is the Renaissance Theater. The revival of this historic theater draws people from all over Ohio. The theater offers a wide range of events including The Miss Ohio Scholarship Pageant, Broadway shows, musicals, Christmas Specials, comedy, gospel, country, family entertainment, and much more.

Richland County is well represented on the National Register of Historic Places. The list includes the following: Kingwood Center, the Ohio State Reformatory, the City Mills Building, and the Oak Hill Cottage.

Fans from across the United States and Canada are coming to Richland County to enjoy motorsports entertainment with two nationally recognized race tracks Mansfield Motorsports Park and Mid Ohio Sports Car Course. Mansfield Motorsports Park contains an asphalt half mile oval track. This venue hosts a variety of races throughout the year such as the NASCAR Craftsman Truck Series, USAR Hooters Pro Cup, IMSA Pro Modifies and the Hoosier Outlaw Sprint races. Mansfield Motorsports Park is also slated to begin construction on a quarter-mile drag strip to host IHRA events. Mid Ohio Sports Car Course is another well known track in our County. This 2.4 mile road course features national and international events such as the Vintage Grand Prix, the American Le Mans Series, the Vintage Motorcycle Days, the Super Cycle Weekend, and much more.

The B&O Bike Trail, a popular attraction in Richland County, celebrated its 11<sup>th</sup> anniversary in October 2006. The trail runs from North Lake Park in Mansfield to the quiet Village of Butler. Built on the former Baltimore & Ohio Railway, the 18.4 mile trail winds its way along the Mohican River and through quiet wooded areas, open farmland, and marshes.

The Mansfield Art Center is an award winning, modern wood and glass building that sits on 8 ½ acres of wooded meadow. The annual exhibition schedule includes two juried shows, four invitational theme shows combining the newest works in all media by contemporary Ohio artists, one very special exhibition borrowed from many of the nation's most important museums, and the Holiday Fair.

Brochures of local and regional attractions, lodging facilities, restaurants, maps and other items of interest for tourists will be available at the new Visitor Information Center. The Center also has a wireless Internet based interactive kiosk and a phone for visitors who wish to talk to a staff member from the Richland County Convention and Visitors Bureau. The Center can be found off Ohio 13 and Interstate 71 on Stander Road.

### ***Major Initiatives***

In September of 2006 the County broke ground on a \$21.4 Million correctional facility to house both Richland County and City of Mansfield prisoners. The 266 bed facility which is 110 beds larger than the current County jail is scheduled for completion in Spring of 2008, and will be operational by Fall of 2008. The City of Mansfield will lease 80 beds and pay the county for housing and medical costs of their inmates. The County will act as the central booking agent for both County and City prisoners and the City will provide ambulatory services for the facility.

The Richland County Children Services department broke ground on a \$2.7 Million building expansion to their location on Scholl Road. The expansion will add 6,000 square feet of office space and parking lot area to the current building. This increase is necessary to provide offices for the current 106 employees and allow room for the agency to grow even more in the future.

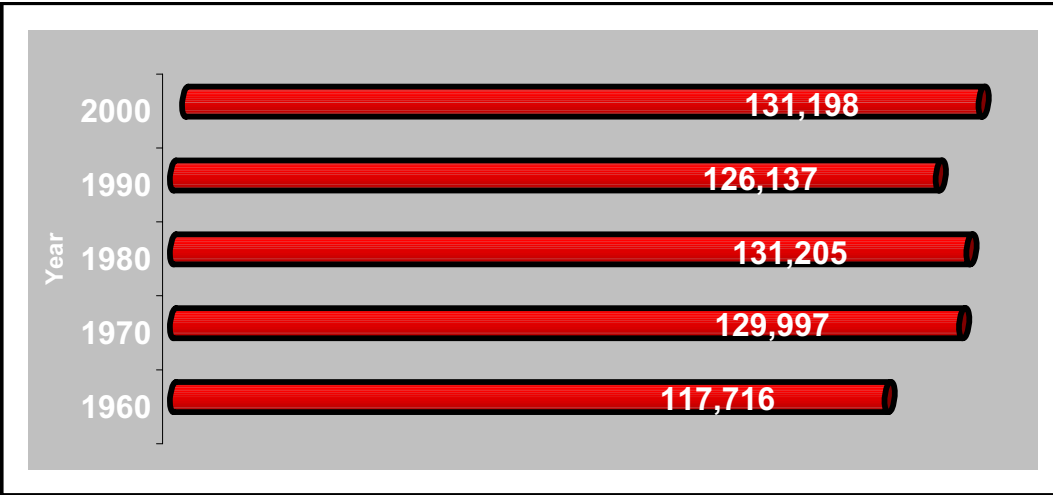
The Richland County One-Stop Employment and Training Center continues to offer free employment services for businesses and job seekers. Employers can use the Training Center to seek out available applicants, while job seekers can use the facility for help with resume writing and locating available job opportunities. The Training Center also features a resource room furnished with seven computer stations, one of which offers software for people with physical and visual impairments. During 2006, the training center has been offering extended hours to better serve Richland County residents, as well as job fairs to help users find employment.

The Richland County Alternative Center received a boost in 2006. After opening in 2005 the Alternative Center was struggling to be self-supporting, and the County Commissioner were considering pulling the plug on the project. However, the City of Mansfield has agreed to start participating with Alternative Center instead of Morrow County Jail. This action will help keep the Alternative Center open and save the City money on housing and transporting non-violent prisoners.

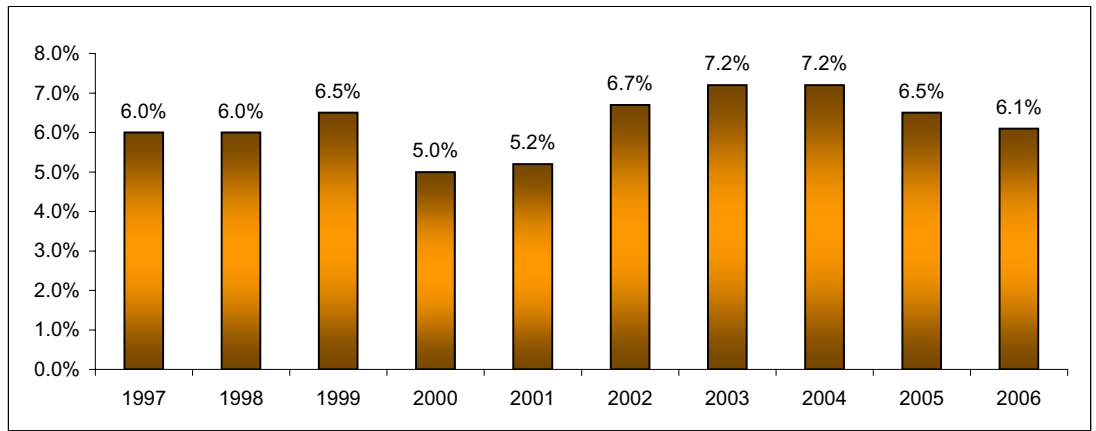
The Richland County Department of Job & Family Services and the Mansfield/Richland County Public Library have worked together to form an Information Line. This service offers basic information on a variety of services available in Richland County such as community services, emergency services, and services for children and older adults. The Information Line Staff will be able to assess the caller's problem and provide them with direction to find the help that they need. They can be reached by calling 419-522-INFO or [rcinformationline.org](http://rcinformationline.org).

# County Demographics

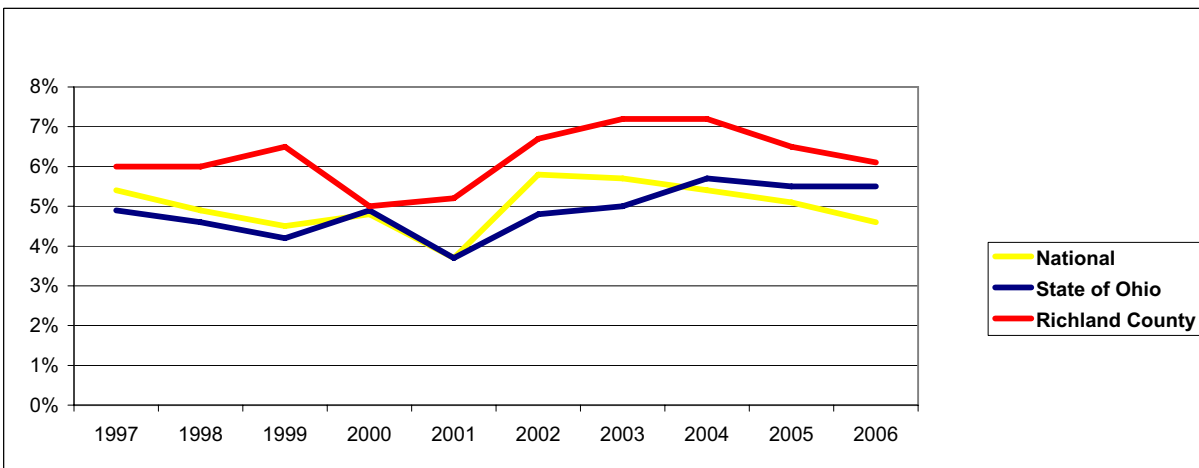
## County Population



## Richland County Unemployment Rate



## Unemployment Rate - National, State and County



# County's Financial Position

The **Statement of net assets**, traditionally known by many as the balance sheet, is designed to provide a picture of the major components of the primary government's financial position at the end of the year. This report contains only information related to the County's governmental activities. Please refer to the County's 2006 CAFR for information on business-type activities and component units.

**ASSETS** provide financial benefits to the County.

**Cash and investments** consist of physical cash, and investments held by the County Treasurer or in outside banks accounts.

**Receivables** represent the amounts that are owed to the County and are expected to be paid over the course of the next twelve months.

**Capital assets** represent land, buildings and improvements, roads, bridges, equipment and construction in progress, and are shown as net of accumulated depreciation.

**Other assets** consist of materials and supplies inventory and prepaid items.

**LIABILITIES** place a financial burden on the County.

**Accrued wages and benefits** are those payments the County owes to employees for salaries, and associated benefits.

**Payables** consist of payments owed to companies and individuals that provide services or goods to the County.

**Due to other funds and governments** primarily consist of amounts owed to other funds or entities of the County from property taxes. This amount also includes monies owed to other governments for goods and services provided by them to the County.

**Notes, bonds, leases payable and compensated absences** are amounts owed for debt issuance and compensated absences.

**Other liabilities** consist of deferred revenues which represent property taxes levied to finance 2007 operations and grants received before eligibility requirements have been met.

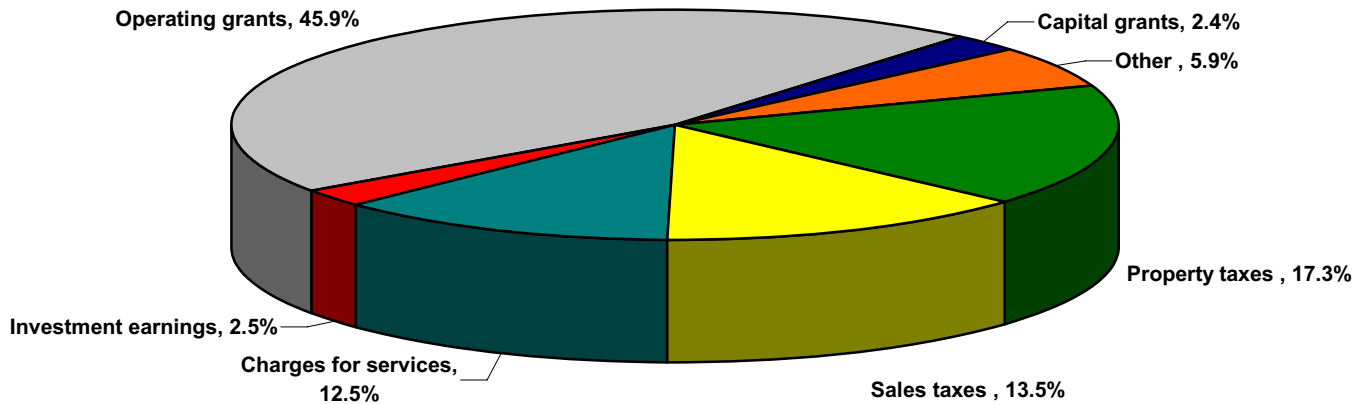
<b>Statement of Net Assets</b>		
<b>Governmental Activities</b>		
	<b>2006</b>	<b>2005</b>
<b>Assets</b>		
Cash and investments	\$ 59,334,988	\$ 56,435,923
Receivables	48,661,875	46,305,595
Capital assets	95,076,766	83,462,073
Other Assets	975,847	901,191
Total Assets	<u>204,049,476</u>	<u>187,104,782</u>
<b>Liabilities</b>		
Accrued wages and benefits	1,844,639	1,800,063
Payables	7,221,717	5,001,251
Due to other funds and governments	2,235,288	2,065,778
Notes, bonds, leases payable and compensated absences	39,699,282	39,624,995
Other Liabilities	17,463,933	16,059,138
Total Liabilities	<u>68,464,859</u>	<u>64,551,225</u>
<b>Net Assets - excess of Assets over Liabilities</b>	<u>\$ 135,584,617</u>	<u>\$ 122,553,557</u>

# Revenues

**Revenues** are monies the County receives from a variety of sources to pay for the services it provides.

The revenues presented here are reported as governmental activities in the 2006 CAFR's government-wide statement of activities. The table summarizes revenues by source, and shows the increases (decreases) in relation to the prior year.

## Revenues – Governmental Activities \$109,506,167



Revenues	2006 Actual	\$ Change from 2005	% Change from 2005
Property taxes	\$18,934,144	\$1,810,650	10.6 %
Sales taxes	14,773,166	1,267,871	9.4 %
Charges for services	13,728,167	1,646,418	13.6 %
Investment earnings	2,717,954	1,499,129	123.0 %
Operating grants	50,293,069	(929,147)	(1.8) %
Capital grants	2,598,739	(1,471,091)	(36.1) %
Other	6,460,928	408,158	6.7 %
	<u>\$109,506,167</u>		

**Property tax** revenue increased by 1.8 million, the increase is mostly due to an increase in taxable property values in the county from a mandated revaluation process in 2005. Taxes on the new values are collected in 2006.

**Sales tax** revenue increased by \$1.2 million due to a reduction in sales tax of .5% for 3 months in 2005. This event did not take place in 2006

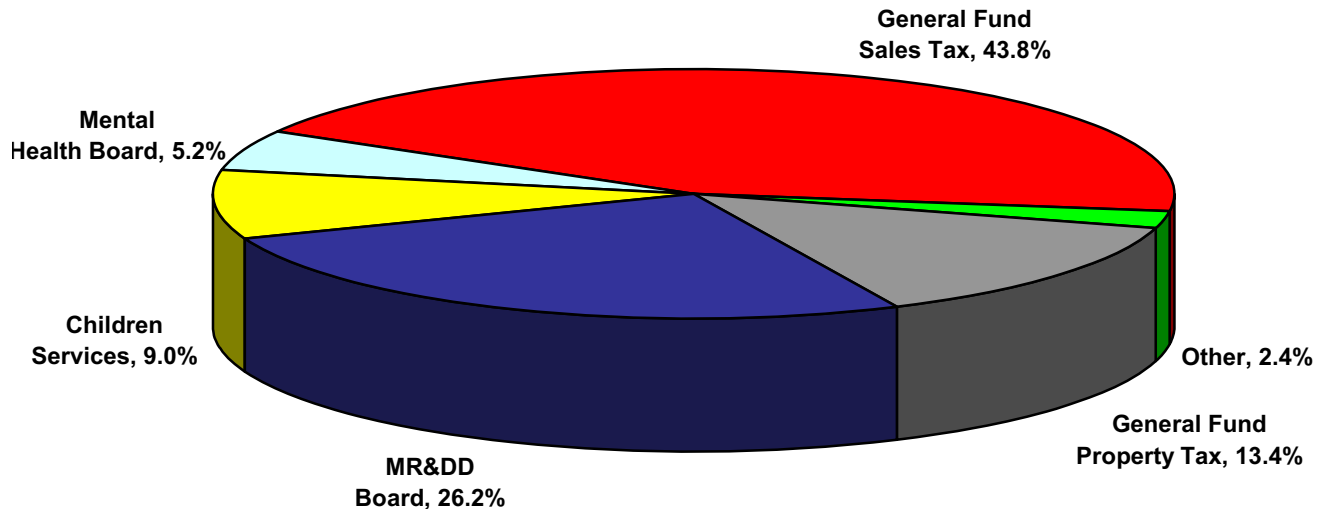
**Capital grants** decreased by \$1.4 million this change is primarily due to the county receiving monies to purchase new electronic voting machines in 2005. No similar event occurred in 2006

# Taxes

During 2006, the General Fund and County agencies received \$33.7 million in tax revenues. The chart below shows the distribution of property and sales taxes to the various County agencies. Only the General Fund receives sales tax.

Real property, tangible personal property and public utility tax revenues account for \$18.9 million or 17.3% of total revenues for governmental activities.

Sales tax revenues account for 14.7 million or 13.5% of total revenues for governmental activities.



Real Estate taxes help finance cities, villages or townships, public libraries, health department, and various County services. Below is an example of how taxes are distributed, if a home or business with an appraised value of \$100,000, is located in the City of Mansfield and Mansfield City School District.

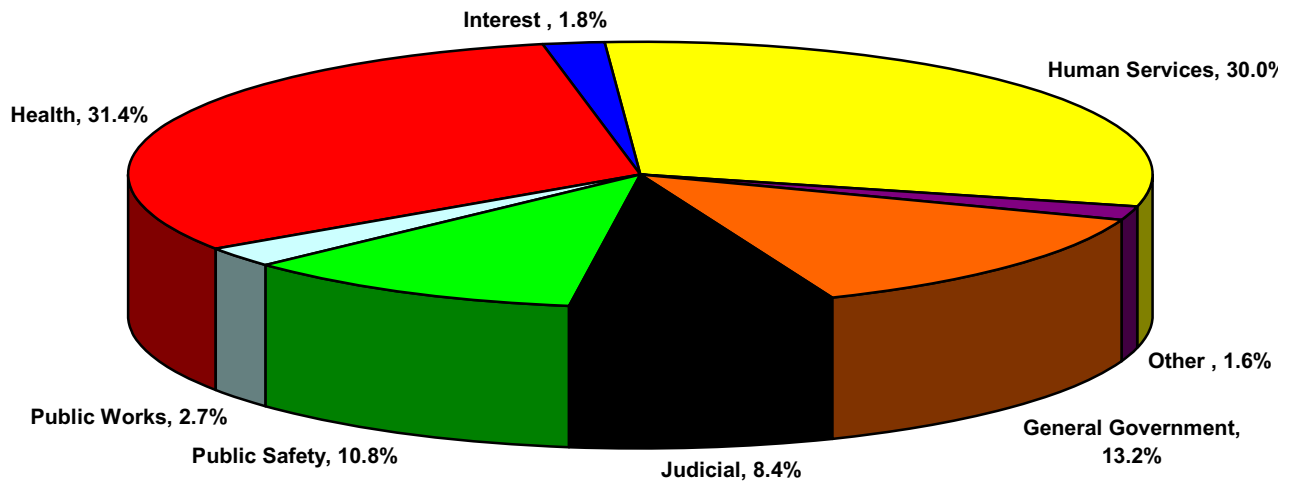
<b>REAL ESTATE TAXES ON A \$100,000 OWNER-OCCUPIED HOME OR A BUSINESS</b> City of Mansfield / Mansfield School District		
TAX RECIPIENT	HOME	BUSINESS
Mansfield City Schools	\$1,171.51	\$1,573.70
Board of MR&DD	110.28	182.45
City of Mansfield	121.45	121.45
County General Fund	70.00	70.00
Children's Services	39.48	61.72
Mansfield / Richland County Library	62.40	67.90
Mansfield Ontario Richland Co. Health Dept.	47.12	48.49
Mental Health Board	22.74	33.57
Dayspring County Home	12.48	13.59
Mansfield Township	4.55	4.55
Total	\$1,662.02	\$2,177.44

# Expenses

**Expenses** are the amounts the County spent to provide services to citizens.

The expenses presented here are reported as governmental activities in the 2006 CAFR's government-wide statement of activities. The table summarizes revenues by source, and shows the increases (decreases) in relation to the prior year.

## Expenses – Governmental Activities \$96,803,670



Expenses	2006 Actual	\$ Change from 2005	% Change from 2005
General Government	\$12,799,653	\$1,677,608	15.1 %
Judicial	8,164,145	245,609	3.1 %
Public Safety	10,460,810	(1,506,690)	(12.6) %
Public Works	2,589,184	(6,264,652)	(70.8) %
Health	30,382,714	5,238,101	20.8 %
Interest	1,782,185	192,065	12.1 %
Human Services	29,028,204	\$1,533,558	5.6 %
Other	1,596,775	(1,220,666)	(43.3) %
	<u>\$96,803,670</u>		

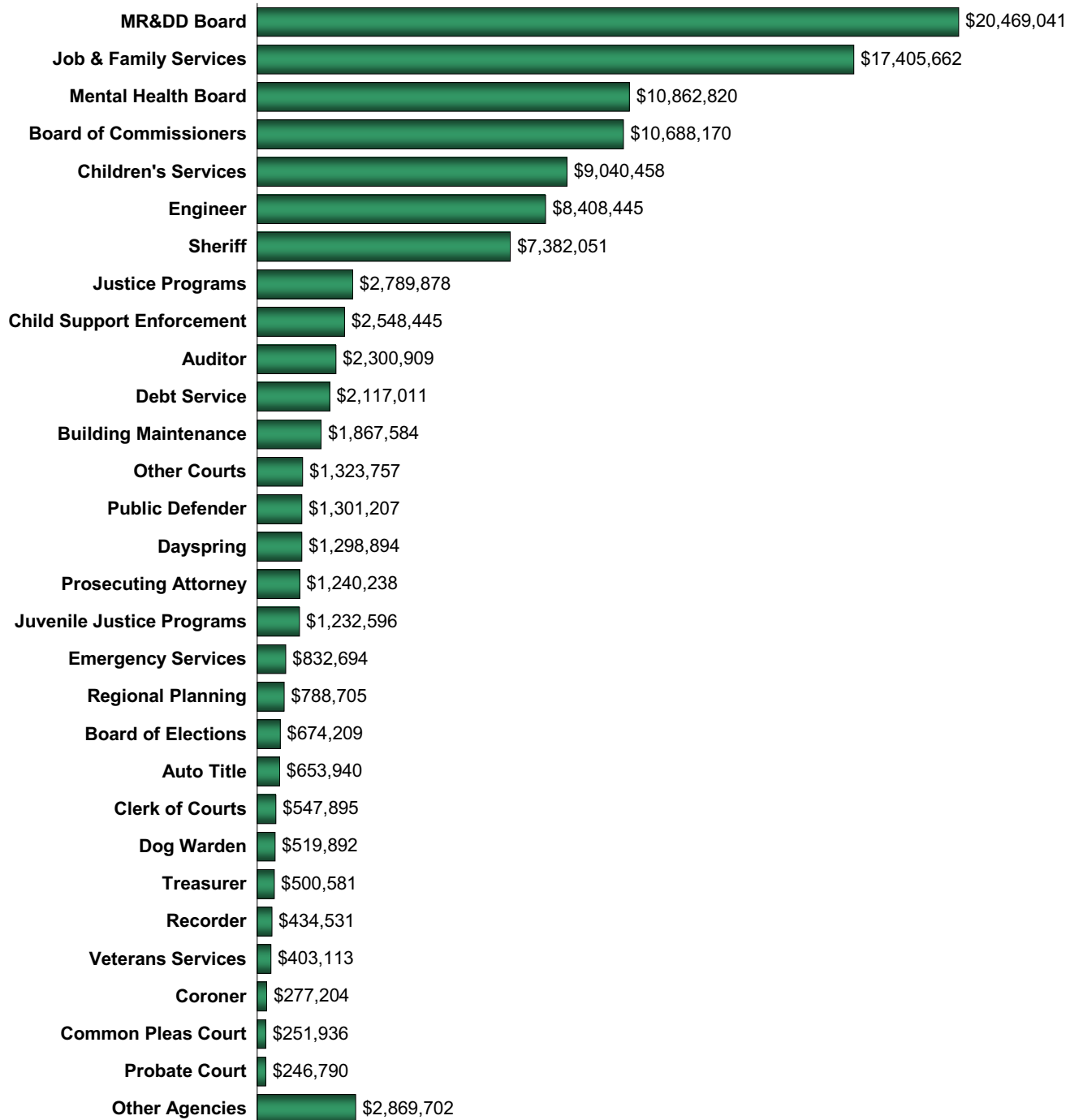
**Health** which primarily includes costs for the mental health board and MR&DD Board had increased expenses of \$5.2 million. This increase was primarily due to increased personnel costs and equipment purchases.

**Human Services** which primarily include costs for job and family services, and children's services had increased expenses of \$1.5 million. The majority of this increase is due to construction costs associated with an addition to the Children's services building.

These increases were offset by strict budgeting by the County commissioners resulting in a reduction in County expenses of \$4.6 million.

# Spending by Department

This information was taken from the statements of revenues, expenditures, and changes in fund balance for the governmental funds as presented in the County's 2006 CAFR. The previous page showed how monies were spent by functional area. However, County government is organized into individual offices, agencies, boards and commissions. The chart below shows expenses incurred by each County unit for 2006.

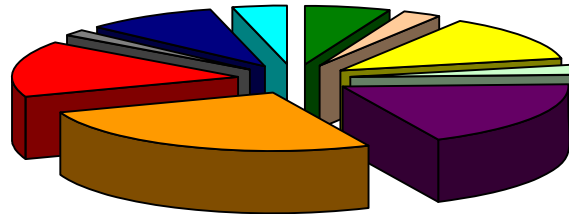
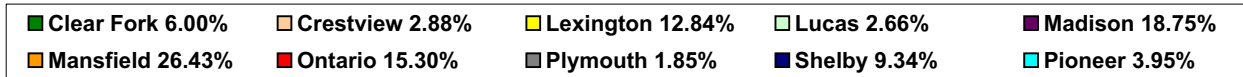


\* Other Courts includes probate, domestic courts, law library, and court information technology.

\*\* Other Agencies includes purchasing, risk management, parks, health department, and building codes.

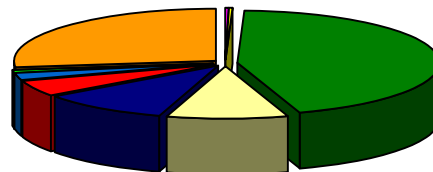
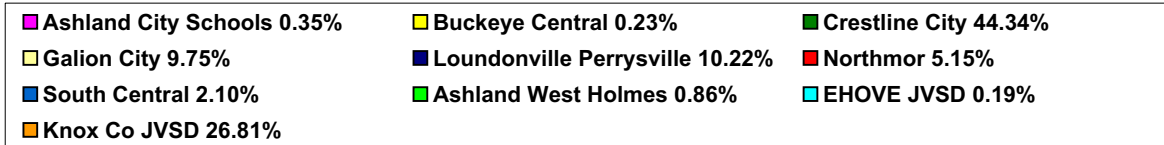
## Money received from taxpayers in Richland County and how it was distributed to schools

### School Districts Primarily Located within Richland County



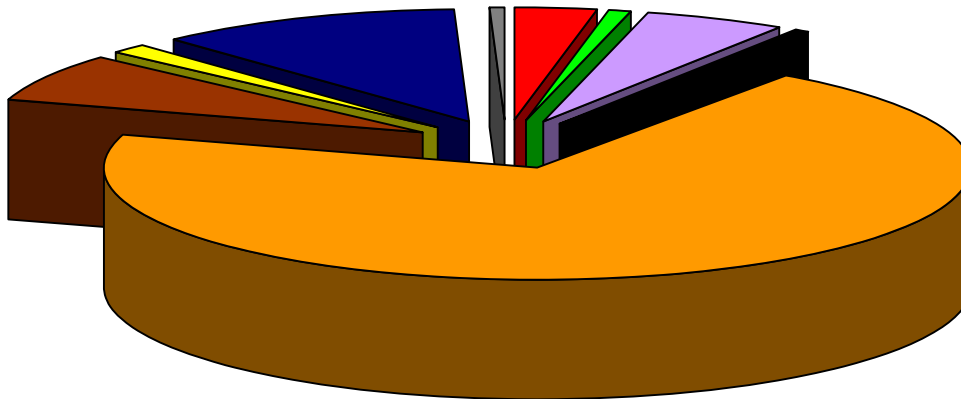
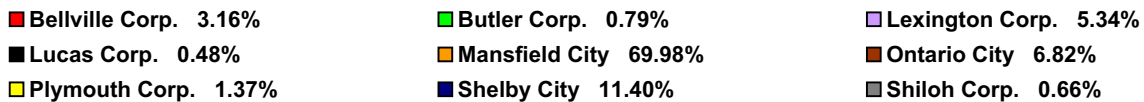
Schools	General Property Tax	Personal Property Tax	Trailer Tax	TOTALS
Clear Fork	4,238,547	297,058	37,885	4,573,490
Crestview	2,105,827	79,906	9,436	2,195,169
Lexington	9,361,185	413,384	9,500	9,784,069
Lucas	1,974,443	48,713	998	2,024,154
Madison	10,659,098	3,548,862	80,074	14,288,034
Mansfield	16,606,582	3,493,289	40,099	20,139,970
Ontario	8,957,150	2,683,337	19,391	11,659,878
Plymouth	1,376,702	21,763	12,577	1,411,042
Shelby	5,580,009	1,520,906	13,573	7,114,488
Pioneer	2,469,640	534,461	6,216	3,010,317
				<b>76,200,611</b>

### Schools Districts Partly located in Richland County



Schools	General Property Tax	Personal Property Tax	Trailer Tax	TOTALS
Ashland City	6,825	124	0	6,949
Buckeye Central	4,231	224	156	4,611
Crestline City	445,531	433,557	296	879,384
Galion City	192,205	470	780	193,455
Loudonville Perrysville	197,895	4,717	0	202,612
Northmor	101,211	928	66	102,205
South Central	39,410	1,992	163	41,565
Ashland West Holmes	16,651	481	0	17,132
EHOVE JVSD	3,445	208	17	3,670
Knox County JVSD	487,375	39,730	4,622	531,727
				<b>1,983,310</b>

## Money received from taxpayers in 2006 and how it was distributed to Cities and Villages

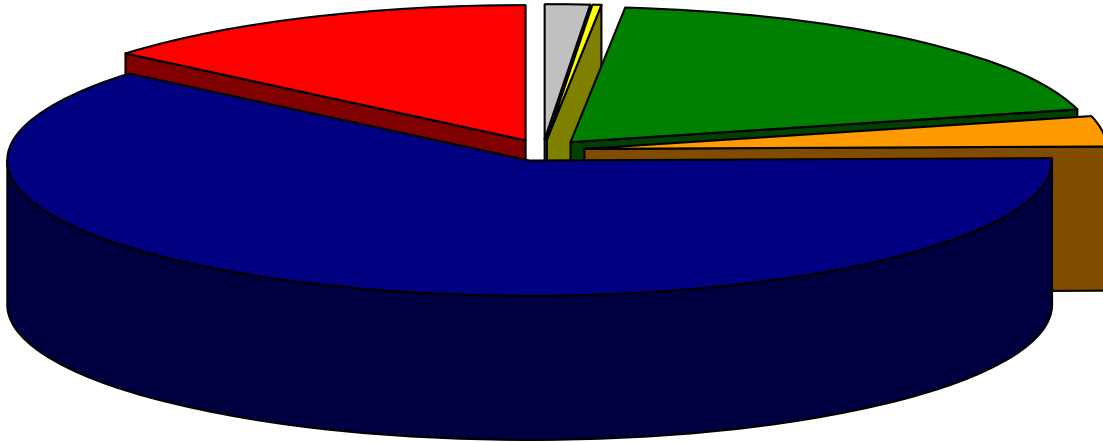


	Cigarette	Inheritance	General	Personal			Permissive	Income	
	Tax	Tax	Property	Property	MVL	Trailer	Sales	Tax Local	
<b>CORPORATIONS</b>			Tax	Tax	Tax	Tax	Tax	Govt.	<b>TOTALS</b>
<b>Bellville Corp.</b>	186	34,141	273,456	30,518	17,001	9	32,076	36,612	423,999
<b>Butler Corp.</b>	74	12,508	30,676	2,670	8,423	43	21,270	30,510	106,174
<b>Lexington Corp.</b>	186	62,098	459,151	29,162	43,437	0	61,944	61,020	716,998
<b>Lucas Corp.</b>	19	0	13,321	151	6,204	3	13,616	30,510	63,824
<b>Mansfield City</b>	1,501	504,125	4,354,946	790,778	457,636	8,131	986,078	2,288,276	9,391,471
<b>Ontario City</b>	371	43,369	438,390	129,158	60,160	32	183,120	61,021	915,621
<b>Plymouth Corp.</b>	37	0	118,164	3,676	6,772	545	23,919	30,510	183,623
<b>Shelby City</b>	260	129,120	758,063	157,524	72,670	2,222	141,737	268,491	1,530,087
<b>Shiloh Corp.</b>	56	0	29,936	8,804	5,722	224	13,984	30,510	89,236
<b>TOTALS</b>	<b>2,690</b>	<b>785,361</b>	<b>6,476,103</b>	<b>1,152,441</b>	<b>678,025</b>	<b>11,209</b>	<b>1,477,744</b>	<b>2,837,460</b>	<b>13,421,033</b>

Cigarette Tax-	On an annual basis, businesses in the County purchase a license, either as a vendor or as a wholesaler, to sell tobacco products.
Inheritance Tax-	In accordance with the laws of the State of Ohio, this is a tax paid by an individual's estate upon filing of the prescribed probate forms.
General Property Tax-	Revenues collected from the property owners of Class I property (residential and agricultural), Class II property (Industrial/Commercial) and Public Utilities.
Personal Property Tax-	Revenues collected from the business owners in the County on inventory, equipment, furniture and fixtures values.
M.V.L. Tax-	Revenues received from the State of Ohio for taxes paid on motor vehicle licenses sold in the County.
Manufactured Home-	Revenues collected from the owners of manufactured homes.
Permissive Sales Tax-	Revenues received from the State of Ohio on taxable items sold within Richland County.
Income Tax Local Govt.-	Revenues distributed by the State of Ohio from the State's General Fund.

## Summary of Capital Assets

**Capital Assets** are defined as Property & Equipment owned by the County and purchased by each department as needed. This summary is the total dollar amount held by the county as of December 31, 2006.



■ LAND \$2,362,792 - the amount shown is the total amount of land purchased and owned by the County.

■ LAND IMPROVEMENTS \$400,903 - represents the amount of money spent on clearing and improving the land so it can be used for its intended use.

■ BUILDINGS \$32,154,926 - represents amount of the cost of the buildings purchased or the cost of the building construction.

■ CONSTRUCTION IN PROGRESS - \$5,983,753 the amount of incomplete construction projects. This can include such as new buildings, new sewers or sewer improvements, and building renovations.

■ INFRASTRUCTURE \$101,415,533 - includes the cost of roads, asphalt, chip & sealer and the county bridges including those on State Routes within Corporations.

■ MACHINERY & EQUIPMENT \$22,693,584 - includes the cost of all machinery, vehicles, office furniture, business machines, etc. that each department maintains and is responsible for.

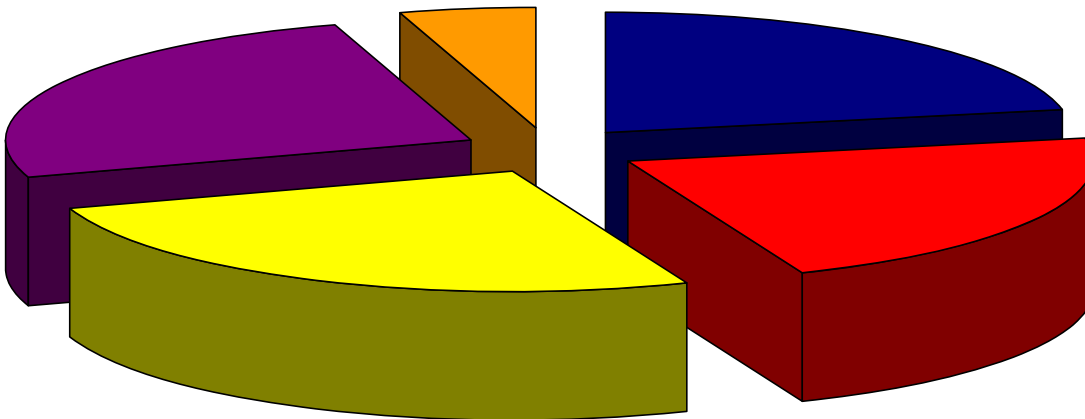
Balance 01/01/06	149,402,517
Purchased	22,076,518
Disposed	6,467,544
Balance 12/31/06	<u>165,011,491</u>

## Outstanding Debt

	Balance as of 1/1/2006	Additions	Reductions	Balance as of 12/31/2006
General Obligations	8,834,636	0	931,934	7,902,702
Special Assessment	8,729,449	0	838,602	7,890,847
Long Term Notes	4,000,000	9,393,000	4,000,000	9,393,000
Short Term Notes	10,714,845	9,117,359	10,714,845	9,117,359
Capital Leases	1,723,545	0	18,615	1,704,930
<b>Total</b>	<b>32,278,930</b>	<b>18,510,359</b>	<b>16,485,381</b>	<b>34,303,908</b>

## Debt Structure

- **GENERAL OBLIGATION** - debt that will be repaid from rental charges by County Departments and other tenants who occupy the facilities.
- **SPECIAL ASSESSMENTS** - debt that will be paid from the proceeds of assessments against benefited property owners.
- **LONG TERM NOTES** - these notes are bond anticipation notes and will mature in more than one year
- **SHORT TERM NOTES** - these notes are bond anticipation notes and will mature within one year.
- **CAPITAL LEASES** - are leases for capital assets where the County retains ownership of the asset at lease end



<b>Elected Officials</b>	<b>Address</b>	<b>Phone Number (419)</b>
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**Board of Commissioners**

Gary Utt Edward Olson Timothy Wert	50 Park Avenue East Mansfield, Ohio 44902	774-5550
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**Auditor**

Patrick W. Dropsey	50 Park Avenue East Mansfield, Ohio 44902	774-5501
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**Treasurer**

Bart Hamilton	50 Park Avenue East Mansfield, Ohio 44902	774-5622
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**Recorder**

Sarah Davis	50 Park Avenue East Mansfield, Ohio 44902	774-5599
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**Clerk of Courts**

Linda Frary	50 Park Avenue East Mansfield, Ohio 44902	774-5543
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**Coroner**

Dr. Stewart Ryckman M.D.	38 S. Park Street Mansfield, Ohio 44902	774-5868
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**Engineer**

Thomas Beck	77 N Mulberry Street Mansfield, Ohio 44902	774-5591
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**Prosecutor**

James Mayer, Jr.	38 S. Park Street Mansfield, Ohio 44902	774-5676
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**Sheriff**

J. Steven Sheldon	50 Park Avenue East Mansfield, Ohio 44902	774-5678
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**Court of Common Pleas #1**

Judge James DeWeese	50 Park Avenue East Mansfield, Ohio 44902	774-5567
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**Court of Common Pleas #2**

Judge James Henson	50 Park Avenue East Mansfield, Ohio 44902	774-5570
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**Probate Court**

Judge Philip Alan B. Mayer	50 Park Avenue East Mansfield, Ohio 44902	774-5583
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**Domestic Relations Court**

Judge Robert Konstam	50 Park Avenue East Mansfield, Ohio 44902	774-5573
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**Juvenile Court**

Judge Ron Spon	411 S. Diamond Street Mansfield, Ohio 44902	774-5578
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Additional copies of this  
report may be obtained by  
contacting:

The Richland County Auditor's Office  
Attn: Andrew L McGinty  
50 Park Avenue East  
Mansfield, Ohio 44902  
(419) 774-5545

Also available online at  
[www.richlandcountyauditor.org](http://www.richlandcountyauditor.org)

**Patrick W. Dropsey**  
**Richland County Auditor**  
**50 Park Avenue East**  
**Mansfield, Ohio 44902**  
**(419) 774-5501**