

State of Ohio

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2013



Office of Budget and Management

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Prepared by OBM Division of State Accounting.

ACKNOWLEDGMENTS

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Special appreciation is given to all fiscal and accounting personnel throughout the State whose extra efforts to contribute accurate, timely financial data for their agencies made this report possible.



Financial Section

Combining Financial Statements & Schedules

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

The Special Revenue Funds account for specific revenues that are legally restricted to expenditure for particular purposes.

Debt Service Funds

The Debt Service Funds account for the resources accumulated and payments made for principal and interest on long-term debt of the governmental funds.

Capital Projects Funds

The Capital Projects Funds account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

STATE OF OHIO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013
(dollars in thousands)

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS
ASSETS:			
Cash Equity with Treasurer.....	\$ 3,188,552	\$ 4,635	\$ 365,621
Cash and Cash Equivalents.....	23,842	1,136	15,466
Investments.....	16,738	15,392	43,919
Collateral on Lent Securities.....	380,140	554	43,590
Taxes Receivable	90,321	—	—
Intergovernmental Receivable.....	415,257	—	—
Loans Receivable, Net	74,168	—	—
Interfund Receivable	2,474	—	—
Other Receivables	82,074	—	1
Inventories	59,902	—	—
Other Assets	5,911	—	—
TOTAL ASSETS	\$ 4,339,379	\$ 21,717	\$ 468,597
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accounts Payable	\$ 344,447	\$ 279	\$ 42,521
Accrued Liabilities.....	64,056	—	—
Medicaid Claims Payable.....	166,579	—	—
Obligations Under Securities Lending.....	380,140	554	43,590
Intergovernmental Payable.....	212,127	—	—
Interfund Payable.....	168,161	—	—
Payable to Component Units.....	9,530	—	—
Deferred Revenue.....	87,444	—	—
Unearned Revenue.....	106,119	—	—
Refund and Other Liabilities.....	—	695	—
TOTAL LIABILITIES.....	1,538,603	1,528	86,111
FUND BALANCES (DEFICITS):			
Nonspendable.....	59,902	—	—
Restricted.....	2,207,028	20,189	387,874
Committed.....	533,897	—	—
Unassigned.....	(51)	—	(5,388)
TOTAL FUND BALANCES (DEFICITS).....	2,800,776	20,189	382,486
TOTAL LIABILITIES AND FUND BALANCES.....	\$ 4,339,379	\$ 21,717	\$ 468,597

TOTAL

\$	3,558,808
	40,444
	76,049
	424,284
	90,321
	415,257
	74,168
	2,474
	82,075
	59,902
	5,911
\$	4,829,693

\$	387,247
	64,056
	166,579
	424,284
	212,127
	168,161
	9,530
	87,444
	106,119
	695
	1,626,242

	59,902
	2,615,091
	533,897
	(5,439)
	3,203,451
\$	4,829,693

STATE OF OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(dollars in thousands)

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS
REVENUES:			
Income Taxes.....	\$ 13,324	\$ —	\$ —
Sales Taxes.....	5,967	—	—
Corporate and Public Utility Taxes.....	994	—	—
Motor Vehicle Fuel Taxes.....	687,033	—	—
Other Taxes.....	243,737	—	—
Licenses, Permits and Fees.....	1,234,042	—	7
Sales, Services and Charges.....	33,540	—	—
Federal Government.....	6,492,856	—	—
Tobacco Settlement.....	135	—	—
Investment Income (Loss).....	4,969	329	868
Other.....	480,048	98	54
TOTAL REVENUES.....	9,196,645	427	929
EXPENDITURES:			
CURRENT OPERATING:			
Primary, Secondary and Other Education.....	2,729,400	—	121
Higher Education Support.....	22,258	—	—
Public Assistance and Medicaid.....	337,367	—	—
Health and Human Services.....	2,003,714	—	—
Justice and Public Protection.....	724,236	—	—
Environmental Protection and Natural Resources.....	323,687	—	—
Transportation.....	2,629,043	—	—
General Government.....	347,178	—	—
Community and Economic Development.....	950,540	—	—
CAPITAL OUTLAY.....	30,610	—	320,921
DEBT SERVICE.....	—	1,587,263	—
TOTAL EXPENDITURES.....	10,098,033	1,587,263	321,042
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(901,388)	(1,586,836)	(320,113)
OTHER FINANCING SOURCES (USES):			
Bonds, Notes, and Certificates of Participation Issued.....	100,300	11,120	423,050
Refunding Bonds Issued.....	—	470,520	—
Payment to Refunded Bond Escrow Agents.....	—	(1,465,468)	—
Premiums/Discounts.....	5,377	139,322	56,771
Transfers-in.....	1,501,781	2,379,507	—
Transfers-out.....	(381,955)	—	—
TOTAL OTHER FINANCING SOURCES (USES).....	1,225,503	1,535,001	479,821
NET CHANGE IN FUND BALANCES.....	324,115	(51,835)	159,708
FUND BALANCES (DEFICITS), July 1 (as restated).....	2,491,291	72,024	222,778
Increase (Decrease) for Changes in Inventories.....	(14,630)	—	—
FUND BALANCES (DEFICITS), JUNE 30.....	\$ 2,800,776	\$ 20,189	\$ 382,486

<u>TOTAL</u>	
\$	13,324
	5,967
	994
	687,033
	243,737
	1,234,049
	33,540
	6,492,856
	135
	6,166
	<u>480,200</u>
	<u>9,198,001</u>

	2,729,521
	22,258
	337,367
	2,003,714
	724,236
	323,687
	2,629,043
	347,178
	950,540
	351,531
	<u>1,587,263</u>
	<u>12,006,338</u>

(2,808,337)

	534,470
	470,520
	(1,465,468)
	201,470
	3,881,288
	<u>(381,955)</u>
	<u>3,240,325</u>

	431,988
	2,786,093
	<u>(14,630)</u>

\$ 3,203,451

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NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds account for specific revenues that are legally restricted to expenditure for particular purposes.

The **Education Fund** fund accounts for programs administered by the Department of Education, the Ohio Board of Regents, and other various state agencies, which prescribe the State's minimum educational requirements and which provide funding and assistance to local school districts for basic instruction and vocation and technical job training, and to the State's colleges and universities for post-secondary education.

The **Highway Operating Fund** accounts for programs administered by the Department of Transportation, which is responsible for the planning and design, construction, and maintenance of Ohio's highways, roads, and bridges and for Ohio's public transportation programs.

The **Community and Economic Development Fund** accounts for programs administered by the Department of Development and other various state agencies, which were created to assure the efficient use of resources for the State's community and economic growth and development.

The **Health Fund** accounts for public health programs primarily administered by the Department of Health, which promotes the prevention and treatment of diseases and illnesses through technical assistance, health education, and research.

The **Mental Health and Developmental Disabilities Fund** accounts for mental health care and developmental disabilities programs pri-

marily administered by the Department of Mental Health and the Department of Developmental Disabilities, which provide assistance, services, and medical care to those individuals with mental health and developmental disability problems.

The **Highway Safety Fund** accounts for public safety programs primarily administered by the Department of Public Safety, which enforces traffic-related laws for the purpose of reducing accidents, deaths, injuries, and property damages on Ohio's highways.

The **Natural Resources Fund** accounts for environmental programs administered by the Department of Natural Resources, the Environmental Protection Agency, and other various state agencies, which promote, protect, and manage the State's natural resources and environment.

The **Wildlife and Waterways Safety Fund** accounts for programs administered by the Department of Natural Resources' Divisions of Wildlife and Watercraft, which promote, protect, and manage the State's wildlife and waterways and which provide technical assistance and education to the public.

The **Tobacco Settlement Fund** accounts for various health, education, economic, and law enforcement-related programs funded with moneys received under the Master Settlement Agreement with the nation's largest tobacco companies.

STATE OF OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013
(dollars in thousands)

	EDUCATION	HIGHWAY OPERATING	COMMUNITY AND ECONOMIC DEVELOPMENT
ASSETS:			
Cash Equity with Treasurer.....	\$ 302,069	\$ 1,304,722	\$ 746,142
Cash and Cash Equivalents.....	6	498	17,284
Investments.....	448	—	—
Collateral on Lent Securities.....	36,013	155,549	88,955
Taxes Receivable	—	83,447	4,400
Intergovernmental Receivable.....	72,417	137,703	19,153
Loans Receivable, Net	—	69,959	4,209
Interfund Receivable	—	663	57
Other Receivables	77	1,995	330
Inventories	—	45,746	—
Other Assets	5,911	—	—
TOTAL ASSETS	\$ 416,941	\$ 1,800,282	\$ 880,530
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accounts Payable	\$ 23,056	\$ 199,026	\$ 78,179
Accrued Liabilities.....	1,765	19,891	7,433
Medicaid Claims Payable.....	—	—	—
Obligations Under Securities Lending.....	36,013	155,549	88,955
Intergovernmental Payable.....	49,367	—	95,027
Interfund Payable.....	2,246	69,988	8,361
Payable to Component Units.....	3,650	1,680	2,642
Deferred Revenue.....	5,911	746	—
Unearned Revenue.....	32,105	—	47,896
TOTAL LIABILITIES.....	154,113	446,880	328,493
FUND BALANCES (DEFICITS):			
Nonspendable.....	—	45,746	—
Restricted.....	242,588	1,307,656	335,182
Committed.....	20,240	—	216,855
Unassigned.....	—	—	—
TOTAL FUND BALANCES (DEFICITS).....	262,828	1,353,402	552,037
TOTAL LIABILITIES AND FUND BALANCES.....	\$ 416,941	\$ 1,800,282	\$ 880,530

HEALTH	MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES	HIGHWAY SAFETY	NATURAL RESOURCES	WILDLIFE AND WATERWAYS SAFETY	TOBACCO SETTLEMENT
\$ 54,451	\$ 229,743	\$ 212,172	\$ 261,934	\$ 65,619	\$ 11,700
47	—	3,185	2,238	5	579
—	—	—	—	—	16,290
6,492	27,390	25,295	31,228	7,823	1,395
72	—	—	—	2,402	—
21,100	164,884	—	—	—	—
—	—	—	—	—	—
1,412	—	342	—	—	—
628	224	611	5,284	93	72,832
14,156	—	—	—	—	—
—	—	—	—	—	—
\$ 98,358	\$ 422,241	\$ 241,605	\$ 300,684	\$ 75,942	\$ 102,796
\$ 14,060	\$ 8,347	\$ 15,692	\$ 3,250	\$ 1,785	\$ 1,052
3,865	5,551	15,532	7,528	2,406	85
—	166,579	—	—	—	—
6,492	27,390	25,295	31,228	7,823	1,395
17,277	50,456	—	—	—	—
2,067	54,833	20,702	4,597	5,359	8
390	302	217	37	612	—
—	8,029	—	—	—	72,758
1,361	18,138	—	6,619	—	—
45,512	339,625	77,438	53,259	17,985	75,298
14,156	—	—	—	—	—
25,405	80,422	109,096	90,521	10,022	6,136
13,336	2,194	55,071	156,904	47,935	21,362
(51)	—	—	—	—	—
52,846	82,616	164,167	247,425	57,957	27,498
\$ 98,358	\$ 422,241	\$ 241,605	\$ 300,684	\$ 75,942	\$ 102,796

(continued)

STATE OF OHIO

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2013

(dollars in thousands)

(continued)

	TOTAL
ASSETS:	
Cash Equity with Treasurer.....	\$ 3,188,552
Cash and Cash Equivalents.....	23,842
Investments.....	16,738
Collateral on Lent Securities.....	380,140
Taxes Receivable	90,321
Intergovernmental Receivable.....	415,257
Loans Receivable, Net	74,168
Interfund Receivable	2,474
Other Receivables	82,074
Inventories	59,902
Other Assets	5,911
TOTAL ASSETS	\$ 4,339,379
LIABILITIES AND FUND BALANCES:	
LIABILITIES:	
Accounts Payable	\$ 344,447
Accrued Liabilities.....	64,056
Medicaid Claims Payable.....	166,579
Obligations Under Securities Lending.....	380,140
Intergovernmental Payable.....	212,127
Interfund Payable.....	168,161
Payable to Component Units.....	9,530
Deferred Revenue.....	87,444
Unearned Revenue.....	106,119
TOTAL LIABILITIES.....	1,538,603
FUND BALANCES (DEFICITS):	
Nonspendable.....	59,902
Restricted.....	2,207,028
Committed.....	533,897
Unassigned.....	(51)
TOTAL FUND BALANCES (DEFICITS).....	2,800,776
TOTAL LIABILITIES AND FUND BALANCES.....	\$ 4,339,379

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STATE OF OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

	EDUCATION	HIGHWAY OPERATING	COMMUNITY AND ECONOMIC DEVELOPMENT
REVENUES:			
Income Taxes.....	\$ —	\$ —	\$ 13,324
Sales Taxes.....	—	—	5,967
Corporate and Public Utility Taxes.....	—	—	994
Motor Vehicle Fuel Taxes.....	—	663,573	6,001
Cigarette Taxes.....	—	—	—
Other Taxes.....	—	—	232,061
Licenses, Permits and Fees.....	396	69,353	581,176
Sales, Services and Charges.....	845	2,753	15,205
Federal Government.....	2,031,629	1,741,990	585,430
Tobacco Settlement.....	—	—	—
Investment Income.....	455	2,886	540
Other.....	15,624	80,473	40,011
TOTAL REVENUES.....	2,048,949	2,561,028	1,480,709
EXPENDITURES:			
CURRENT OPERATING:			
Primary, Secondary and Other Education.....	2,729,400	—	—
Higher Education Support.....	22,258	—	—
Public Assistance and Medicaid.....	—	—	—
Health and Human Services.....	752	—	—
Justice and Public Protection.....	13,454	—	257,893
Environmental Protection and Natural Resources.....	—	—	500
Transportation.....	—	2,627,264	1,779
General Government.....	—	—	341,222
Community and Economic Development.....	—	—	943,061
CAPITAL OUTLAY.....	—	—	19,392
TOTAL EXPENDITURES.....	2,765,864	2,627,264	1,563,847
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(716,915)	(66,236)	(83,138)
OTHER FINANCING SOURCES (USES):			
Bonds, Notes, and Certificates of Participation Issued.....	—	—	100,300
Premiums/Discounts.....	—	—	5,377
Transfers-in.....	821,141	511,175	66,310
Transfers-out.....	—	(361,517)	(4,706)
TOTAL OTHER FINANCING SOURCES (USES).....	821,141	149,658	167,281
NET CHANGE IN FUND BALANCES.....	104,226	83,422	84,143
FUND BALANCES (DEFICITS), July 1 (as restated).....	158,602	1,281,868	467,894
Increase (Decrease) for Changes in Inventories.....	—	(11,888)	—
FUND BALANCES (DEFICITS), JUNE 30.....	\$ 262,828	\$ 1,353,402	\$ 552,037

HEALTH	MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES	HIGHWAY SAFETY	NATURAL RESOURCES	WILDLIFE AND WATERWAYS SAFETY	TOBACCO SETTLEMENT
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	17,459	—
—	—	—	—	—	—
1,461	—	—	10,215	—	—
20,335	19,372	360,093	140,437	42,880	—
32	99	11,062	3,014	530	—
394,006	1,631,783	20,956	61,082	25,980	—
—	—	—	—	—	135
18	—	495	166	125	284
34,589	238,825	33,744	33,652	3,127	3
450,441	1,890,079	426,350	248,566	90,101	422
—	—	—	—	—	—
—	—	—	—	—	—
—	337,367	—	—	—	—
440,460	1,562,314	188	—	—	—
285	—	449,803	286	—	2,515
—	—	—	232,140	80,426	10,621
—	—	—	—	—	—
1,458	—	—	4,371	—	127
3,602	—	—	80	—	3,797
—	—	5,596	—	5,622	—
445,805	1,899,681	455,587	236,877	86,048	17,060
4,636	(9,602)	(29,237)	11,689	4,053	(16,638)
—	—	—	—	—	—
—	—	—	—	—	—
10,073	41,259	32,631	6,101	188	12,903
—	(65)	(13,134)	(2,533)	—	—
10,073	41,194	19,497	3,568	188	12,903
14,709	31,592	(9,740)	15,257	4,241	(3,735)
40,879	51,024	173,907	232,168	53,716	31,233
(2,742)	—	—	—	—	—
\$ 52,846	\$ 82,616	\$ 164,167	\$ 247,425	\$ 57,957	\$ 27,498

(continued)

STATE OF OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

(continued)

	<u>TOTAL</u>
REVENUES:	
Income Taxes.....	\$ 13,324
Sales Taxes.....	5,967
Corporate and Public Utility Taxes.....	994
Motor Vehicle Fuel Taxes.....	687,033
Cigarette Taxes.....	—
Other Taxes.....	243,737
Licenses, Permits and Fees.....	1,234,042
Sales, Services and Charges.....	33,540
Federal Government.....	6,492,856
Tobacco Settlement.....	135
Investment Income.....	4,969
Other.....	480,048
TOTAL REVENUES.....	<u>9,196,645</u>
EXPENDITURES:	
CURRENT OPERATING:	
Primary, Secondary and Other Education.....	2,729,400
Higher Education Support.....	22,258
Public Assistance and Medicaid.....	337,367
Health and Human Services.....	2,003,714
Justice and Public Protection.....	724,236
Environmental Protection and Natural Resources.....	323,687
Transportation.....	2,629,043
General Government.....	347,178
Community and Economic Development.....	950,540
CAPITAL OUTLAY.....	30,610
TOTAL EXPENDITURES.....	<u>10,098,033</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	<u>(901,388)</u>
OTHER FINANCING SOURCES (USES):	
Bonds and Certificates of Participation Issued.....	100,300
Premiums/Discounts.....	5,377
Transfers-in.....	1,501,781
Transfers-out.....	(381,955)
TOTAL OTHER FINANCING SOURCES (USES).....	<u>1,225,503</u>
NET CHANGE IN FUND BALANCES.....	324,115
FUND BALANCES (DEFICITS), July 1 (as restated).....	2,491,291
Increase (Decrease) for Changes in Inventories.....	(14,630)
FUND BALANCES (DEFICITS), JUNE 30.....	<u>\$ 2,800,776</u>

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STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(dollars in thousands)

	EDUCATION		VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	BUDGET		
	FINAL	ACTUAL	
REVENUES:			
Income Taxes.....		\$ —	
Sales Taxes.....		—	
Corporate and Public Utility Taxes.....		—	
Motor Vehicle Fuel Taxes.....		—	
Other Taxes.....		—	
Licenses, Permits and Fees.....		396	
Sales, Services and Charges.....		843	
Federal Government.....		2,037,946	
Investment Income.....		460	
Other.....		20,462	
TOTAL REVENUES.....		2,060,107	
BUDGETARY EXPENDITURES:			
CURRENT OPERATING:			
Primary, Secondary and Other Education.....	\$ 3,284,253	2,807,227	\$ 477,026
Higher Education Support.....	36,519	31,468	5,051
Public Assistance and Medicaid.....	—	—	—
Health and Human Services.....	3,596	915	2,681
Justice and Public Protection.....	23,739	15,971	7,768
Environmental Protection and Natural Resources.....	—	—	—
Transportation.....	—	—	—
General Government.....	—	—	—
Community and Economic Development.....	—	—	—
CAPITAL OUTLAY.....	—	—	—
DEBT SERVICE.....	—	—	—
TOTAL BUDGETARY EXPENDITURES.....	\$ 3,348,107	2,855,581	\$ 492,526
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....		(795,474)	
OTHER FINANCING SOURCES (USES):			
Bonds and Notes Issued.....		—	
Transfers-in.....		821,170	
Transfers-out.....		(17)	
TOTAL OTHER FINANCING SOURCES (USES).....		821,153	
NET CHANGE IN FUND BALANCES.....		25,679	
BUDGETARY FUND BALANCES			
(DEFICITS), JULY 1.....		99,518	
Outstanding Encumbrances at Beginning of Fiscal Year.....		73,407	
BUDGETARY FUND BALANCES			
(DEFICITS), JUNE 30.....		\$ 198,604	

HIGHWAY OPERATING			COMMUNITY AND ECONOMIC DEVELOPMENT		
		VARIANCE WITH FINAL BUDGET			VARIANCE WITH FINAL BUDGET
BUDGET		POSITIVE/ (NEGATIVE)	BUDGET		POSITIVE/ (NEGATIVE)
FINAL	ACTUAL		FINAL	ACTUAL	
	\$ —			\$ 13,324	
	—			5,967	
	—			994	
	667,084			5,983	
	—			231,198	
	69,709			578,687	
	2,753			15,470	
	1,704,675			574,997	
	2,886			540	
	107,614			46,636	
	<u>2,554,721</u>			<u>1,473,796</u>	
\$ —	—	\$ —	\$ 800	292	\$ 508
—	—	—	16,200	8,200	8,000
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	440,282	337,509	102,773
—	—	—	538	527	11
7,598,531	4,972,407	2,626,124	7,360	5,859	1,501
—	—	—	431,870	285,167	146,703
—	—	—	1,917,231	1,456,225	461,006
—	—	—	125,514	69,798	55,716
216,229	160,339	55,890	—	—	—
<u>\$ 7,814,760</u>	<u>5,132,746</u>	<u>\$ 2,682,014</u>	<u>\$ 2,939,795</u>	<u>2,163,577</u>	<u>\$ 776,218</u>
	<u>(2,578,025)</u>			<u>(689,781)</u>	
	—			105,677	
	536,353			242,688	
	<u>(226,394)</u>			<u>(181,141)</u>	
	<u>309,959</u>			<u>167,224</u>	
	<u>(2,268,066)</u>			<u>(522,557)</u>	
	(1,041,041)			(210,288)	
	<u>2,215,739</u>			<u>798,984</u>	
	<u>\$ (1,093,368)</u>			<u>\$ 66,139</u>	

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

(continued)

HEALTH			
		VARIANCE WITH FINAL BUDGET	
BUDGET			
FINAL	ACTUAL	POSITIVE/ (NEGATIVE)	
REVENUES:			
Income Taxes.....	\$	—	
Sales Taxes.....		—	
Corporate and Public Utility Taxes.....		—	
Motor Vehicle Fuel Taxes.....		—	
Other Taxes.....		—	
Licenses, Permits and Fees.....		20,374	
Sales, Services and Charges.....		4,114	
Federal Government.....		417,616	
Investment Income.....		18	
Other.....		102,661	
TOTAL REVENUES.....		544,783	
BUDGETARY EXPENDITURES:			
CURRENT OPERATING:			
Primary, Secondary and Other Education.....	\$	—	\$
Higher Education Support.....		—	—
Public Assistance and Medicaid.....		—	—
Health and Human Services.....	725,613	626,954	98,659
Justice and Public Protection.....		—	—
Environmental Protection and Natural Resources.....		—	—
Transportation.....		—	—
General Government.....	3,210	1,534	1,676
Community and Economic Development.....	6,751	6,402	349
CAPITAL OUTLAY.....		—	—
DEBT SERVICE.....		—	—
TOTAL BUDGETARY EXPENDITURES.....	\$ 735,574	634,890	\$ 100,684
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....		(90,107)	
OTHER FINANCING SOURCES (USES):			
Bonds Issued.....		—	
Transfers-in.....		5,990	
Transfers-out.....		(8)	
TOTAL OTHER FINANCING SOURCES (USES).....		5,982	
NET CHANGE IN FUND BALANCES.....		(84,125)	
BUDGETARY FUND BALANCES			
(DEFICITS), JULY 1.....		2,138	
Outstanding Encumbrances at Beginning of Fiscal Year....		41,538	
BUDGETARY FUND BALANCES			
(DEFICITS), JUNE 30.....	\$	(40,449)	

MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES			HIGHWAY SAFETY		
		VARIANCE WITH FINAL BUDGET			VARIANCE WITH FINAL BUDGET
BUDGET		POSITIVE/ (NEGATIVE)	BUDGET		POSITIVE/ (NEGATIVE)
FINAL	ACTUAL		FINAL	ACTUAL	
	\$ —			\$ —	
	—			—	
	—			—	
	—			—	
	19,372			362,473	
	99			11,062	
	2,912,031			23,778	
	—			495	
	304,774			35,144	
	<u>3,236,276</u>			<u>432,952</u>	
\$ —	—	\$ —	\$ —	—	\$ —
—	—	—	—	—	—
1,851,870	1,770,456	81,414	—	—	—
2,961,482	2,475,766	485,716	290	254	36
—	—	—	531,072	499,363	31,709
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	12,622	7,568	5,054
—	—	—	2,316	2,270	46
<u>\$ 4,813,352</u>	<u>4,246,222</u>	<u>\$ 567,130</u>	<u>\$ 546,300</u>	<u>509,455</u>	<u>\$ 36,845</u>
	<u>(1,009,946)</u>			<u>(76,503)</u>	
	—			—	
	41,262			39,575	
	(68)			(17,808)	
	<u>41,194</u>			<u>21,767</u>	
	<u>(968,752)</u>			<u>(54,736)</u>	
	(1,004,203)			150,031	
	<u>1,171,276</u>			<u>51,802</u>	
	<u>\$ (801,679)</u>			<u>\$ 147,097</u>	

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

(continued)

NATURAL RESOURCES			
		VARIANCE WITH FINAL BUDGET	
BUDGET			
FINAL	ACTUAL	POSITIVE/ (NEGATIVE)	
REVENUES:			
Income Taxes.....	\$	—	
Sales Taxes.....		—	
Corporate and Public Utility Taxes.....		—	
Motor Vehicle Fuel Taxes.....		—	
Other Taxes.....		12,308	
Licenses, Permits and Fees.....		138,488	
Sales, Services and Charges.....		3,014	
Federal Government.....		60,861	
Investment Income.....		166	
Other.....		42,326	
TOTAL REVENUES.....		257,163	
BUDGETARY EXPENDITURES:			
CURRENT OPERATING:			
Primary, Secondary and Other Education.....	\$	—	\$
Higher Education Support.....		—	—
Public Assistance and Medicaid.....		—	—
Health and Human Services.....		—	—
Justice and Public Protection.....	667	295	372
Environmental Protection and Natural Resources.....	359,918	282,865	77,053
Transportation.....	—	—	—
General Government.....	5,093	4,625	468
Community and Economic Development.....	1,452	460	992
CAPITAL OUTLAY.....	—	—	—
DEBT SERVICE.....	—	—	—
TOTAL BUDGETARY EXPENDITURES.....	\$ 367,130	288,245	\$ 78,885
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....		(31,082)	
OTHER FINANCING SOURCES (USES):			
Bonds Issued.....		—	
Transfers-in.....		1,694	
Transfers-out.....		(4,041)	
TOTAL OTHER FINANCING SOURCES (USES).....		(2,347)	
NET CHANGE IN FUND BALANCES.....		(33,429)	
BUDGETARY FUND BALANCES			
(DEFICITS), JULY 1.....		194,377	
Outstanding Encumbrances at Beginning of Fiscal Year....		45,857	
BUDGETARY FUND BALANCES			
(DEFICITS), JUNE 30.....	\$	206,805	

WILDLIFE AND WATERWAYS SAFETY			TOBACCO SETTLEMENT		
		VARIANCE WITH FINAL BUDGET			VARIANCE WITH FINAL BUDGET
BUDGET		POSITIVE/ (NEGATIVE)	BUDGET		POSITIVE/ (NEGATIVE)
FINAL	ACTUAL		FINAL	ACTUAL	
	\$ —			\$ —	
	—			—	
	—			—	
	17,391			—	
	—			—	
	42,887			—	
	530			—	
	26,667			—	
	125			—	
	3,123			199	
	<u>90,723</u>			<u>199</u>	
\$ —	—	\$ —	\$ —	—	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	3,608	3,067	541
100,121	92,970	7,151	12,241	11,615	626
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	2,033	2,033	—
26,130	9,269	16,861	—	—	—
—	—	—	—	—	—
<u>\$ 126,251</u>	<u>102,239</u>	<u>\$ 24,012</u>	<u>\$ 17,882</u>	<u>16,715</u>	<u>\$ 1,167</u>
	<u>(11,516)</u>			<u>(16,516)</u>	
	—			—	
	188			12,743	
	<u>(8)</u>			—	
	<u>180</u>			<u>12,743</u>	
	<u>(11,336)</u>			<u>(3,773)</u>	
	43,689			9,181	
	<u>16,351</u>			<u>3,523</u>	
	<u>\$ 48,704</u>			<u>\$ 8,931</u>	

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

(continued)

	TOTAL		VARIANCE WITH FINAL BUDGET
	BUDGET	ACTUAL	POSITIVE/ (NEGATIVE)
	FINAL		
REVENUES:			
Income Taxes.....		\$ 13,324	
Sales Taxes.....		5,967	
Corporate and Public Utility Taxes.....		994	
Motor Vehicle Fuel Taxes.....		690,458	
Other Taxes.....		243,506	
Licenses, Permits and Fees.....		1,232,386	
Sales, Services and Charges.....		37,885	
Federal Government.....		7,758,571	
Investment Income.....		4,690	
Other.....		662,939	
TOTAL REVENUES.....		10,650,720	
BUDGETARY EXPENDITURES:			
CURRENT OPERATING:			
Primary, Secondary and Other Education.....	\$ 3,285,053	2,807,519	\$ 477,534
Higher Education Support.....	52,719	39,668	13,051
Public Assistance and Medicaid.....	1,851,870	1,770,456	81,414
Health and Human Services.....	3,690,981	3,103,889	587,092
Justice and Public Protection.....	999,368	856,205	143,163
Environmental Protection and Natural Resources.....	472,818	387,977	84,841
Transportation.....	7,605,891	4,978,266	2,627,625
General Government.....	440,173	291,326	148,847
Community and Economic Development.....	1,927,467	1,465,120	462,347
CAPITAL OUTLAY.....	164,266	86,635	77,631
DEBT SERVICE.....	218,545	162,609	55,936
TOTAL BUDGETARY EXPENDITURES.....	\$ 20,709,151	15,949,670	\$ 4,759,481
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....		(5,298,950)	
OTHER FINANCING SOURCES (USES):			
Bonds Issued.....		105,677	
Transfers-in.....		1,701,663	
Transfers-out.....		(429,485)	
TOTAL OTHER FINANCING SOURCES (USES).....		1,377,855	
NET CHANGE IN FUND BALANCES.....		(3,921,095)	
BUDGETARY FUND BALANCES			
(DEFICITS), JULY 1.....		(1,756,598)	
Outstanding Encumbrances at Beginning of Fiscal Year.....		4,418,477	
BUDGETARY FUND BALANCES			
(DEFICITS), JUNE 30.....		\$ (1,259,216)	

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NONMAJOR DEBT SERVICE FUNDS

Debt Service Funds account for the resources accumulated and payments made for principal and interest on long-term debt of the governmental funds.

The **Coal Research/Development General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 15 of Article VIII, Ohio Constitution, to finance coal research and development projects.

The **Improvements General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2f of Article VIII, Ohio Constitution, to finance the improvement of higher education facilities, public schools, and natural resources.

The **Highway Improvements General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2g of Article VIII, Ohio Constitution, to finance the acquisition of rights-of-way and the construction and reconstruction of the State's highways and urban extensions.

The **Development General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2h of Article VIII, Ohio Constitution, to finance the construction, improvement, and development of higher education facilities, public schools, and natural resources.

The **Highway General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2i of Article VIII, Ohio Constitution, to finance the construction of the State's highways.

The **Public Improvements General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2i of Article VIII, Ohio Constitution, to finance water pollution controls and improvements at higher education facilities, parks, and natural resources.

The **Vietnam Conflict Compensation General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2j of Article VIII, Ohio Constitution, to provide funding for the compensation to Ohioans that served in the military during the Vietnam Conflict.

The **Local Infrastructure Improvements General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2k of Article VIII, Ohio Constitution, to finance the cost of local government's public infrastructure improvement projects.

The **State Projects General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2l of Article VIII, Ohio Constitution, to finance capital improvements at state and local parks and other natural resources-related projects.

The **Highway Capital Improvements General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2m of Article VIII, Ohio Constitution, to finance capital improvements to the state highway system.

The **Higher Education Capital Facilities General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2n of Article VIII, Ohio Constitution, to finance the costs of capital facilities for state-supported and state-assisted institutions of higher education, including those for technical education.

The **Common Schools Capital Facilities General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2n of Article VIII, Ohio Constitution, to finance the costs of facilities for a system of common schools throughout Ohio.

The **Conservation Projects General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2o of Article VIII, Ohio Constitution, to finance the purchase of additional “greenspace” land or interest in land devoted to natural areas, open spaces, and agriculture.

The **Third Frontier Research/Development General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2p of Article VIII, Ohio Constitution, to finance research and development in support of Ohio industry, commerce, and business.

The **Job Ready Site Development General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2p of Article VIII, Ohio Constitution, to finance the development of sites for industry, distribution, commerce, and research and development.

The **Persian Gulf Conflict Compensation General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2r of Article VIII, Ohio Constitution, to pay compensation to veterans of the Persian Gulf, Afghanistan, and Iraq Conflicts.

The **Economic Development Revenue Bonds Fund** accounts for the payment of principal and interest on revenue bonds issued to finance loans to individuals, corporations, and agencies within the State for economic development projects that create or retain jobs in the State.

The **Infrastructure Bank Revenue Bonds Fund** accounts for the payment of principal and interest on revenue bonds issued to finance various highway construction projects sponsored by the Department of Transportation.

The **Revitalization Project Revenue Bonds Fund** accounts for the payment of principal and interest on revenue bonds to finance the costs of environmentally safe and productive development, use, or reuse of publicly and privately owned lands, including those within urban areas.

The **Lease Rental Special Obligations Fund** accounts for the payment of principal and interest on special obligation bonds issued to finance the construction of higher education facilities, mental health facilities, parks and recreation projects and facilities, and Cultural Facilities Commission projects.

The **MARCS Certificates of Participation Fund** accounts for the payment of certificate of participation-related obligations that finance the State’s statewide public service wireless communication system, known as the Multi Agency Radio Communications (MARCS).

The **OAKS Certificates of Participation Fund** accounts for the payment of certificate of participation-related obligations that finance the State’s enterprise resource planning system project, known as the Ohio Administrative Knowledge System (OAKS).

The **STARS Certificates of Participation Fund** accounts for the payment of certificates of participation related obligations that finance the State’s Taxation Accounting and Revenue System, known as STARS.

STATE OF OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2013
(dollars in thousands)

	IMPROVEMENTS GENERAL OBLIGATIONS	HIGHWAY IMPROVEMENTS GENERAL OBLIGATIONS	DEVELOPMENT GENERAL OBLIGATIONS
ASSETS:			
Cash Equity with Treasurer.....	\$ —	\$ —	\$ —
Cash and Cash Equivalents.....	130	55	224
Investments.....	—	—	—
Collateral on Lent Securities.....	—	—	—
TOTAL ASSETS	\$ 130	\$ 55	\$ 224
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accounts Payable	\$ —	\$ —	\$ —
Obligations Under Securities Lending.....	—	—	—
Refund and Other Liabilities.....	130	55	224
TOTAL LIABILITIES.....	130	55	224
FUND BALANCES (DEFICITS):			
Restricted.....	—	—	—
TOTAL FUND BALANCES (DEFICITS).....	—	—	—
TOTAL LIABILITIES AND FUND BALANCES.....	\$ 130	\$ 55	\$ 224

HIGHWAY GENERAL OBLIGATIONS	PUBLIC IMPROVEMENTS GENERAL OBLIGATIONS	VIETNAM CONFLICT COMPENSATION GENERAL OBLIGATIONS	LOCAL INFRASTRUCTURE IMPROVEMENTS GENERAL OBLIGATIONS	HIGHWAY CAPITAL IMPROVEMENTS GENERAL OBLIGATIONS	HIGHER EDUCATION CAPITAL FACILITIES GENERAL OBLIGATIONS
\$ —	\$ —	\$ —	\$ 2	\$ 88	\$ 122
170	91	28	—	—	—
—	—	—	—	—	—
—	—	—	—	11	15
\$ 170	\$ 91	\$ 28	\$ 2	\$ 99	\$ 137
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	11	15
170	91	25	—	—	—
170	91	25	—	11	15
—	—	3	2	88	122
—	—	3	2	88	122
\$ 170	\$ 91	\$ 28	\$ 2	\$ 99	\$ 137

(continued)

STATE OF OHIO

COMBINING BALANCE SHEET

NONMAJOR DEBT SERVICE FUNDS

JUNE 30, 2013

(dollars in thousands)

(continued)

	COMMON SCHOOLS CAPITAL FACILITIES GENERAL OBLIGATIONS	THIRD FRONTIER RESEARCH/ DEVELOPMENT GENERAL OBLIGATIONS	INFRASTRUCTURE BANK REVENUE BONDS
ASSETS:			
Cash Equity with Treasurer.....	\$ 7	\$ 4,416	\$ —
Cash and Cash Equivalents.....	—	—	—
Investments.....	—	—	15,325
Collateral on Lent Securities.....	1	527	—
TOTAL ASSETS	\$ 8	\$ 4,943	\$ 15,325
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accounts Payable	\$ —	\$ —	\$ —
Obligations Under Securities Lending.....	1	527	—
Refund and Other Liabilities.....	—	—	—
TOTAL LIABILITIES.....	1	527	—
FUND BALANCES (DEFICITS):			
Restricted.....	7	4,416	15,325
TOTAL FUND BALANCES (DEFICITS).....	7	4,416	15,325
TOTAL LIABILITIES AND FUND BALANCES.....	\$ 8	\$ 4,943	\$ 15,325

<i>LEASE RENTAL SPECIAL OBLIGATIONS</i>	<i>MARCS CERTIFICATES OF PARTICIPATION</i>	<i>TOTAL</i>
\$ —	\$ —	\$ 4,635
438	—	1,136
59	8	15,392
—	—	554
\$ 497	\$ 8	\$ 21,717

\$ 279	\$ —	\$ 279
—	—	554
—	—	695
<u>279</u>	<u>—</u>	<u>1,528</u>
<u>218</u>	<u>8</u>	<u>20,189</u>
<u>218</u>	<u>8</u>	<u>20,189</u>
\$ 497	\$ 8	\$ 21,717

STATE OF OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(dollars in thousands)

	COAL RESEARCH/ DEVELOPMENT GENERAL OBLIGATIONS	VIETNAM CONFLICT COMPENSATION GENERAL OBLIGATIONS	LOCAL INFRASTRUCTURE IMPROVEMENTS GENERAL OBLIGATIONS
REVENUES:			
Investment Income.....	\$ —	\$ —	\$ 4
Other.....	6	—	69
TOTAL REVENUES.....	6	—	73
EXPENDITURES:			
CURRENT OPERATING:			
DEBT SERVICE.....	5,755	—	208,374
TOTAL EXPENDITURES.....	5,755	—	208,374
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(5,749)	—	(208,301)
OTHER FINANCING SOURCES (USES):			
Bonds, Notes, and Certificates of Participation Issued.....	—	—	—
Refunding Bonds Issued.....	—	—	66,385
Payment to Refunded Bond Escrow Agents.....	—	—	(82,749)
Premiums/Discounts.....	—	—	24,910
Transfers-in.....	5,250	—	192,968
TOTAL OTHER FINANCING SOURCES (USES).....	5,250	—	201,514
NET CHANGE IN FUND BALANCES.....	(499)	—	(6,787)
FUND BALANCES (DEFICITS), July 1.....	499	3	6,789
FUND BALANCES (DEFICITS), JUNE 30.....	\$ —	\$ 3	\$ 2

STATE PROJECTS GENERAL OBLIGATIONS	HIGHWAY CAPITAL IMPROVEMENTS GENERAL OBLIGATIONS	HIGHER EDUCATION CAPITAL FACILITIES GENERAL OBLIGATIONS	COMMON SCHOOLS CAPITAL FACILITIES GENERAL OBLIGATIONS	CONSERVATION PROJECTS GENERAL OBLIGATIONS	THIRD FRONTIER RESEARCH/ DEVELOPMENT GENERAL OBLIGATIONS
\$ 1	\$ 130	\$ 2	\$ 9	\$ —	\$ 2
—	—	—	23	—	—
<u>1</u>	<u>130</u>	<u>2</u>	<u>32</u>	<u>—</u>	<u>2</u>
24,324	136,568	195,814	321,876	24,278	61,083
<u>24,324</u>	<u>136,568</u>	<u>195,814</u>	<u>321,876</u>	<u>24,278</u>	<u>61,083</u>
<u>(24,323)</u>	<u>(136,438)</u>	<u>(195,812)</u>	<u>(321,844)</u>	<u>(24,278)</u>	<u>(61,081)</u>
—	11,120	—	—	—	—
—	—	66,915	194,775	—	—
—	—	(82,898)	(241,803)	—	—
—	1,017	16,533	47,825	—	4,773
23,147	124,308	187,144	305,393	24,278	60,723
<u>23,147</u>	<u>136,445</u>	<u>187,694</u>	<u>306,190</u>	<u>24,278</u>	<u>65,496</u>
(1,176)	7	(8,118)	(15,654)	—	4,415
1,176	81	8,240	15,661	—	1
<u>\$ —</u>	<u>\$ 88</u>	<u>\$ 122</u>	<u>\$ 7</u>	<u>\$ —</u>	<u>\$ 4,416</u>

(continued)

STATE OF OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

(continued)

	JOB READY SITE DEVELOPMENT GENERAL OBLIGATIONS	PERSIAN GULF CONFLICT COMPENSATION GENERAL OBLIGATIONS	ECONOMIC DEVELOPMENT REVENUE BONDS
REVENUES:			
Investment Income.....	\$ —	\$ —	\$ 5
Other.....	—	—	—
TOTAL REVENUES.....	—	—	5
EXPENDITURES:			
CURRENT OPERATING:			
DEBT SERVICE.....	14,870	6,539	29,431
TOTAL EXPENDITURES.....	14,870	6,539	29,431
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(14,870)	(6,539)	(29,426)
OTHER FINANCING SOURCES (USES):			
Bonds and Certificates of Participation Issued.....	—	—	—
Refunding Bonds Issued.....	—	—	—
Payment to Refunded Bond Escrow Agents.....	—	—	(603,818)
Premiums/Discounts.....	—	—	—
Transfers-in.....	14,870	6,539	613,755
TOTAL OTHER FINANCING SOURCES (USES).....	14,870	6,539	9,937
NET CHANGE IN FUND BALANCES.....	—	—	(19,489)
FUND BALANCES (DEFICITS), July 1.....	—	—	19,489
FUND BALANCES (DEFICITS), JUNE 30.....	\$ —	\$ —	\$ —

INFRASTRUCTURE BANK REVENUE BONDS	REVITALIZATION PROJECT REVENUE BONDS	LEASE RENTAL SPECIAL OBLIGATIONS	MARCS CERTIFICATES OF PARTICIPATION	OAKS CERTIFICATES OF PARTICIPATION	STARS CERTIFICATES OF PARTICIPATION
\$ 173	\$ 3	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
173	3	—	—	—	—
166,684	12,458	349,468	1,774	22,996	4,971
166,684	12,458	349,468	1,774	22,996	4,971
(166,511)	(12,455)	(349,468)	(1,774)	(22,996)	(4,971)
—	—	—	—	—	—
—	—	142,445	—	—	—
—	(287,491)	(166,709)	—	—	—
13,261	—	29,221	1,782	—	—
160,339	290,570	342,256	—	22,996	4,971
173,600	3,079	347,213	1,782	22,996	4,971
7,089	(9,376)	(2,255)	8	—	—
8,236	9,376	2,473	—	—	—
\$ 15,325	\$ —	\$ 218	\$ 8	\$ —	\$ —

(continued)

STATE OF OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

(continued)

	<u>TOTAL</u>
REVENUES:	
Investment Income.....	\$ 329
Other.....	98
TOTAL REVENUES.....	<u>427</u>
EXPENDITURES:	
CURRENT OPERATING:	
DEBT SERVICE.....	1,587,263
TOTAL EXPENDITURES.....	<u>1,587,263</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	<u>(1,586,836)</u>
OTHER FINANCING SOURCES (USES):	
Bonds and Certificates of Participation Issued.....	11,120
Refunding Bonds Issued.....	470,520
Payment to Refunded Bond Escrow Agents.....	(1,465,468)
Premiums/Discounts.....	139,322
Transfers-in.....	2,379,507
TOTAL OTHER FINANCING SOURCES (USES).....	<u>1,535,001</u>
NET CHANGE IN FUND BALANCES.....	(51,835)
FUND BALANCES (DEFICITS), July 1.....	<u>72,024</u>
FUND BALANCES (DEFICITS), JUNE 30.....	<u>\$ 20,189</u>

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STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(dollars in thousands)

	COAL RESEARCH/DEVELOPMENT GENERAL OBLIGATIONS		
	BUDGET		VARIANCE WITH FINAL BUDGET
	FINAL	ACTUAL	POSITIVE/ (NEGATIVE)
REVENUES:			
Investment Income.....		\$ —	
Other.....		5,255	
TOTAL REVENUES.....		5,255	
BUDGETARY EXPENDITURES:			
DEBT SERVICE.....	\$ 5,755	5,755	\$ —
TOTAL BUDGETARY EXPENDITURES.....	\$ 5,755	5,755	\$ —
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....		(500)	
OTHER FINANCING SOURCES (USES):			
Bonds and Notes Issued.....		—	
Transfers-in.....		—	
TOTAL OTHER FINANCING SOURCES (USES).....		—	
NET CHANGE IN FUND BALANCES.....		(500)	
BUDGETARY FUND BALANCES (DEFICITS), JULY 1.....		500	
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30.....		\$ —	

LOCAL INFRASTRUCTURE IMPROVEMENTS GENERAL OBLIGATIONS			STATE PROJECTS GENERAL OBLIGATIONS		
<u>BUDGET</u>		VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)	<u>BUDGET</u>		VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
<u>FINAL</u>	<u>ACTUAL</u>		<u>FINAL</u>	<u>ACTUAL</u>	
	\$ 4			\$ 1	
	193,040			23,150	
	<u>193,044</u>			<u>23,151</u>	
\$ 215,571	207,784	\$ 7,787	\$ 25,209	24,327	\$ 882
<u>\$ 215,571</u>	<u>207,784</u>	<u>\$ 7,787</u>	<u>\$ 25,209</u>	<u>24,327</u>	<u>\$ 882</u>
	<u>(14,740)</u>			<u>(1,176)</u>	
	7,954			—	
	—			—	
	<u>7,954</u>			<u>—</u>	
	<u>(6,786)</u>			<u>(1,176)</u>	
	<u>6,788</u>			<u>1,176</u>	
<u>\$ 2</u>			<u>\$ —</u>		

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

(continued)

HIGHWAY CAPITAL IMPROVEMENTS GENERAL OBLIGATIONS			
	BUDGET		VARIANCE WITH FINAL BUDGET
	FINAL	ACTUAL	POSITIVE/ (NEGATIVE)
REVENUES:			
Investment Income.....		\$ 130	
Other.....		3	
TOTAL REVENUES.....		133	
BUDGETARY EXPENDITURES:			
DEBT SERVICE.....	\$ 150,789	135,553	\$ 15,236
TOTAL BUDGETARY EXPENDITURES.....	\$ 150,789	135,553	\$ 15,236
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....		(135,420)	
OTHER FINANCING SOURCES (USES):			
Bonds Issued.....		11,120	
Transfers-in.....		124,308	
TOTAL OTHER FINANCING SOURCES (USES).....		135,428	
NET CHANGE IN FUND BALANCES.....		8	
BUDGETARY FUND BALANCES (DEFICITS), JULY 1.....		80	
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30.....		\$ 88	

HIGHER EDUCATION CAPITAL FACILITIES GENERAL OBLIGATIONS			COMMON SCHOOLS CAPITAL FACILITIES GENERAL OBLIGATIONS		
		VARIANCE WITH FINAL BUDGET			VARIANCE WITH FINAL BUDGET
BUDGET		POSITIVE/ (NEGATIVE)	BUDGET		POSITIVE/ (NEGATIVE)
FINAL	ACTUAL		FINAL	ACTUAL	
	\$ 2			\$ 9	
	187,145			305,429	
	<u>187,147</u>			<u>305,438</u>	
\$ 201,555	195,389	\$ 6,166	\$ 341,919	321,092	\$ 20,827
<u>\$ 201,555</u>	<u>195,389</u>	<u>\$ 6,166</u>	<u>\$ 341,919</u>	<u>321,092</u>	<u>\$ 20,827</u>
	<u>(8,242)</u>			<u>(15,654)</u>	
	122			—	
	<u>—</u>			<u>—</u>	
	<u>122</u>			<u>—</u>	
	<u>(8,120)</u>			<u>(15,654)</u>	
	<u>8,242</u>			<u>15,661</u>	
	<u>\$ 122</u>			<u>\$ 7</u>	

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

(continued)

	CONSERVATION PROJECTS GENERAL OBLIGATIONS		
			VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	BUDGET		
	FINAL	ACTUAL	
REVENUES:			
Investment Income.....		\$ —	
Other.....		24,282	
TOTAL REVENUES.....		24,282	
BUDGETARY EXPENDITURES:			
DEBT SERVICE.....	\$ 29,297	24,282	\$ 5,015
TOTAL BUDGETARY EXPENDITURES.....	\$ 29,297	24,282	\$ 5,015
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....		—	
OTHER FINANCING SOURCES (USES):			
Bonds Issued.....		—	
Transfers-in.....		—	
TOTAL OTHER FINANCING SOURCES (USES).....		—	
NET CHANGE IN FUND BALANCES.....		—	
BUDGETARY FUND BALANCES (DEFICITS), JULY 1.....		—	
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30.....		\$ —	

THIRD FRONTIER RESEARCH/DEVELOPMENT GENERAL OBLIGATIONS			JOB READY SITE DEVELOPMENT GENERAL OBLIGATIONS		
<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET</u>	<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET</u>
<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>
	\$ 2			\$ —	
	60,723			14,870	
	<u>60,725</u>			<u>14,870</u>	
\$ 63,640	60,724	\$ 2,916	\$ 15,681	14,870	\$ 811
<u>\$ 63,640</u>	<u>60,724</u>	<u>\$ 2,916</u>	<u>\$ 15,681</u>	<u>14,870</u>	<u>\$ 811</u>
	<u>1</u>			<u>—</u>	
	4,415			—	
	<u>—</u>			<u>—</u>	
	<u>4,415</u>			<u>—</u>	
	4,416			—	
	<u>—</u>			<u>—</u>	
	<u>\$ 4,416</u>			<u>\$ —</u>	

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

(continued)

	PERSIAN GULF CONFLICT COMPENSATION GENERAL OBLIGATIONS		
	BUDGET		VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	FINAL	ACTUAL	
REVENUES:			
Investment Income.....		\$ —	
Other.....		6,539	
TOTAL REVENUES.....		6,539	
BUDGETARY EXPENDITURES:			
DEBT SERVICE.....	\$ 10,112	6,539	\$ 3,573
TOTAL BUDGETARY EXPENDITURES.....	\$ 10,112	6,539	\$ 3,573
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....		—	
OTHER FINANCING SOURCES (USES):			
Bonds Issued.....		—	
Transfers-in.....		—	
TOTAL OTHER FINANCING SOURCES (USES).....		—	
NET CHANGE IN FUND BALANCES.....		—	
BUDGETARY FUND BALANCES (DEFICITS), JULY 1.....		—	
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30.....		\$ —	

TOTAL		
BUDGET		VARIANCE WITH FINAL BUDGET
FINAL	ACTUAL	POSITIVE/ (NEGATIVE)
	\$ 148	
	820,436	
	820,584	
\$ 1,059,528	996,315	\$ 63,213
\$ 1,059,528	996,315	\$ 63,213
	(175,731)	
	23,611	
	124,308	
	147,919	
	(27,812)	
	32,447	
	\$ 4,635	

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NONMAJOR CAPITAL PROJECTS FUNDS

Capital Projects Funds account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

The **Infrastructure Bank Obligations Fund** accounts for revenue bond proceeds that finance various highway construction projects sponsored by the Department of Transportation.

The **Mental Health/Developmental Disabilities Facilities Improvements Fund** accounts for special obligation bond proceeds that finance the construction of mental health and developmental disabilities facilities.

The **Parks and Recreation Improvements Fund** accounts for special obligation bond proceeds that finance the capital improvement of parks and recreation facilities.

The **Administrative Services Building Improvements Fund** accounts for special obligation bond proceeds that finance capital improvements for the Department of Administrative Services.

The **Youth Services Building Improvements Fund** accounts for special obligation bond proceeds that finance capital improvements for the Department of Youth Services.

The **Adult Correctional Building Improvements Fund** accounts for special obligation bond proceeds that finance capital improvements for the Department of Rehabilitation and Correction.

The **Highway Safety Building Improvements Fund** accounts for special obligation bond proceeds that finance capital improvements for the Department of Public Safety.

The **Ohio Parks and Natural Resources Fund** accounts for general obligation bond proceeds that finance capital improvements for state and local parks and other natural resources-related projects.

The **Highway Capital Improvement Fund** accounts for general obligation bond proceeds that finance capital improvements to the state highway system.

The **MARCS Project Fund** accounts for certificates of participation proceeds that finance the costs of the Multi Agency Radio Communications (MARCS) project for the statewide, secure, reliable public service wireless communication for public safety and first responders.

The **OAKS Project Fund** accounts for certificate of participation proceeds that finance the costs of the Ohio Administrative Knowledge System (OAKS) project for the statewide enterprise resource planning system.

The **STARS Project Fund** accounts for certificate of participation proceeds that finance the costs of the State's Taxation Accounting and Revenue System (STARS) technology project.

STATE OF OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2013
(dollars in thousands)

	INFRASTRUCTURE BANK OBLIGATIONS	MENTAL HEALTH/ DEVELOPMENTAL DISABILITIES FACILITIES IMPROVEMENTS	PARKS AND RECREATION IMPROVEMENTS
ASSETS:			
Cash Equity with Treasurer.....	\$ 127,656	\$ 21,447	\$ 9,155
Cash and Cash Equivalents.....	—	—	—
Investments.....	—	—	—
Collateral on Lent Securities.....	15,219	2,557	1,092
Other Receivables	—	—	—
TOTAL ASSETS	\$ 142,875	\$ 24,004	\$ 10,247
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accounts Payable	\$ 8,412	\$ 5,886	\$ 76
Obligations Under Securities Lending.....	15,219	2,557	1,092
TOTAL LIABILITIES.....	23,631	8,443	1,168
FUND BALANCES (DEFICITS):			
Restricted.....	119,244	15,561	9,079
Unassigned.....	—	—	—
TOTAL FUND BALANCES (DEFICITS).....	119,244	15,561	9,079
TOTAL LIABILITIES AND FUND BALANCES.....	\$ 142,875	\$ 24,004	\$ 10,247

ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS	YOUTH SERVICES BUILDING IMPROVEMENTS	ADULT CORRECTIONAL BUILDING IMPROVEMENTS	HIGHWAY SAFETY BUILDING IMPROVEMENTS	OHIO PARKS AND NATURAL RESOURCES	HIGHWAY CAPITAL IMPROVEMENT
\$ 6,626	\$ 12,480	\$ 15,884	\$ 1,886	\$ 21,398	\$ 149,089
—	—	—	—	—	—
—	—	—	—	—	—
790	1,488	1,894	225	2,551	17,774
—	—	—	—	—	—
\$ 7,416	\$ 13,968	\$ 17,778	\$ 2,111	\$ 23,949	\$ 166,863
\$ 12,014	\$ 991	\$ 1,748	\$ 140	\$ 896	\$ 10,593
790	1,488	1,894	225	2,551	17,774
12,804	2,479	3,642	365	3,447	28,367
—	11,489	14,136	1,746	20,502	138,496
(5,388)	—	—	—	—	—
(5,388)	11,489	14,136	1,746	20,502	138,496
\$ 7,416	\$ 13,968	\$ 17,778	\$ 2,111	\$ 23,949	\$ 166,863

(continued)

STATE OF OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2013
(dollars in thousands)
(continued)

	<u>MARCS PROJECT</u>	<u>OAKS PROJECT</u>	<u>STARS PROJECT</u>
ASSETS:			
Cash Equity with Treasurer.....	\$ —	\$ —	\$ —
Cash and Cash Equivalents.....	—	1,439	14,027
Investments.....	43,919	—	—
Collateral on Lent Securities.....	—	—	—
Other Receivables	1	—	—
TOTAL ASSETS	\$ 43,920	\$ 1,439	\$ 14,027
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accounts Payable	\$ —	\$ 304	\$ 1,461
Obligations Under Securities Lending.....	—	—	—
TOTAL LIABILITIES.....	—	304	1,461
FUND BALANCES (DEFICITS):			
Restricted.....	43,920	1,135	12,566
Unassigned.....	—	—	—
TOTAL FUND BALANCES (DEFICITS).....	43,920	1,135	12,566
TOTAL LIABILITIES AND FUND BALANCES.....	\$ 43,920	\$ 1,439	\$ 14,027

<i>TOTAL</i>	
<hr/>	
\$	365,621
	15,466
	43,919
	43,590
	1
<hr/>	
\$	468,597
<hr/>	

\$	42,521
	43,590
<hr/>	
	86,111
<hr/>	
	387,874
	(5,388)
<hr/>	
	382,486
<hr/>	
\$	468,597
<hr/>	

STATE OF OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(dollars in thousands)

	INFRASTRUCTURE BANK OBLIGATIONS	MENTAL HEALTH/ DEVELOPMENTAL DISABILITIES FACILITIES IMPROVEMENTS	PARKS AND RECREATION IMPROVEMENTS
REVENUES:			
Licenses, Permits and Fees.....	\$ —	\$ —	\$ —
Investment Income (Loss).....	256	30	39
Other.....	—	19	—
TOTAL REVENUES.....	256	49	39
EXPENDITURES:			
CURRENT OPERATING:			
Primary, Secondary and Other Education.....	—	—	—
CAPITAL OUTLAY.....	110,735	20,362	11,389
TOTAL EXPENDITURES.....	110,735	20,362	11,389
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(110,479)	(20,313)	(11,350)
OTHER FINANCING SOURCES (USES):			
Bonds, Notes, and Certificates of Participation Issued.....	183,530	25,000	—
Premiums/Discounts.....	16,470	1,031	—
TOTAL OTHER FINANCING SOURCES (USES).....	200,000	26,031	—
NET CHANGE IN FUND BALANCES.....	89,521	5,718	(11,350)
FUND BALANCES (DEFICITS), July 1.....	29,723	9,843	20,429
FUND BALANCES (DEFICITS), JUNE 30.....	\$ 119,244	\$ 15,561	\$ 9,079

ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS	YOUTH SERVICES BUILDING IMPROVEMENTS	ADULT CORRECTIONAL BUILDING IMPROVEMENTS	HIGHWAY SAFETY BUILDING IMPROVEMENTS	OHIO PARKS AND NATURAL RESOURCES	HIGHWAY CAPITAL IMPROVEMENT
\$ —	\$ —	\$ 7	\$ —	\$ —	\$ —
64	19	61	5	64	335
—	—	—	—	35	—
64	19	68	5	99	335
121	—	—	—	—	—
36,285	10,216	14,893	186	7,332	85,699
36,406	10,216	14,893	186	7,332	85,699
(36,342)	(10,197)	(14,825)	(181)	(7,233)	(85,364)
—	15,000	—	—	—	143,285
—	990	—	—	—	31,715
—	15,990	—	—	—	175,000
(36,342)	5,793	(14,825)	(181)	(7,233)	89,636
30,954	5,696	28,961	1,927	27,735	48,860
\$ (5,388)	\$ 11,489	\$ 14,136	\$ 1,746	\$ 20,502	\$ 138,496

(continued)

STATE OF OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECT FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

(continued)

	<u>MARCS PROJECT</u>	<u>OAKS PROJECT</u>	<u>STARS PROJECT</u>
REVENUES:			
Licenses, Permits and Fees.....	\$ —	\$ —	\$ —
Investment Income (Loss).....	(6)	—	1
Other.....	—	—	—
TOTAL REVENUES.....	(6)	—	1
EXPENDITURES:			
CURRENT OPERATING:			
Primary, Secondary and Other Education.....	—	—	—
CAPITAL OUTLAY.....	18,874	4,935	15
TOTAL EXPENDITURES.....	18,874	4,935	15
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(18,880)	(4,935)	(14)
OTHER FINANCING SOURCES (USES):			
Bonds and Certificates of Participation Issued.....	56,235	—	—
Premiums/Discounts.....	6,565	—	—
TOTAL OTHER FINANCING SOURCES (USES).....	62,800	—	—
NET CHANGE IN FUND BALANCES.....	43,920	(4,935)	(14)
FUND BALANCES (DEFICITS), July 1.....	—	6,070	12,580
FUND BALANCES (DEFICITS), JUNE 30.....	\$ 43,920	\$ 1,135	\$ 12,566

TOTAL	
<hr/>	
\$	7
	868
	54
	<hr/>
	929
	<hr/>

	121
	320,921
	<hr/>
	321,042
	<hr/>

	(320,113)
	<hr/>

	423,050
	56,771
	<hr/>
	479,821
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	159,708
	<hr/>
	222,778
	<hr/>

\$	382,486
	<hr/>
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STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(dollars in thousands)

INFRASTRUCTURE BANK OBLIGATIONS			
	BUDGET		VARIANCE WITH FINAL BUDGET
	FINAL	ACTUAL	POSITIVE/ (NEGATIVE)
REVENUES:			
Licenses, Permits and Fees.....		\$ —	
Investment Income.....		256	
Other.....		—	
TOTAL REVENUES.....		256	
BUDGETARY EXPENDITURES:			
CURRENT OPERATING:			
Primary, Secondary and Other Education.....	\$ —	—	\$ —
CAPITAL OUTLAY.....	355,924	236,893	119,031
TOTAL BUDGETARY EXPENDITURES.....	\$ 355,924	236,893	\$ 119,031
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....		(236,637)	
OTHER FINANCING SOURCES (USES):			
Bonds and Notes Issued.....		200,000	
TOTAL OTHER FINANCING SOURCES (USES).....		200,000	
NET CHANGE IN FUND BALANCES.....		(36,637)	
BUDGETARY FUND BALANCES			
(DEFICITS), JULY 1.....		(112,801)	
Outstanding Encumbrances at Beginning of Fiscal Year.....		148,515	
BUDGETARY FUND BALANCES			
(DEFICITS), JUNE 30.....		\$ (923)	

MENTAL HEALTH/DEVELOPMENTAL DISABILITIES FACILITIES IMPROVEMENTS			PARKS AND RECREATION IMPROVEMENTS		
		VARIANCE WITH FINAL BUDGET			VARIANCE WITH FINAL BUDGET
BUDGET		POSITIVE/ (NEGATIVE)	BUDGET		POSITIVE/ (NEGATIVE)
FINAL	ACTUAL		FINAL	ACTUAL	
	\$ —			\$ —	
	30			39	
	19			—	
	<u>49</u>			<u>39</u>	
\$ —	—	\$ —	\$ —	—	\$ —
172,558	110,645	61,913	49,238	17,361	31,877
<u>\$ 172,558</u>	<u>110,645</u>	<u>\$ 61,913</u>	<u>\$ 49,238</u>	<u>17,361</u>	<u>\$ 31,877</u>
	<u>(110,596)</u>			<u>(17,322)</u>	
	26,031			—	
	<u>26,031</u>			<u>—</u>	
	<u>(84,565)</u>			<u>(17,322)</u>	
	(21,253)			12,878	
	<u>32,421</u>			<u>8,655</u>	
	<u>\$ (73,397)</u>			<u>\$ 4,211</u>	

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR CAPITAL PROJECT FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

(continued)

	ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS		
	BUDGET		VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	FINAL	ACTUAL	
REVENUES:			
Licenses, Permits and Fees.....		\$ —	
Investment Income.....		64	
Other.....		—	
TOTAL REVENUES.....		64	
BUDGETARY EXPENDITURES:			
CURRENT OPERATING:			
Primary, Secondary and Other Education.....	\$ 510	128	\$ 382
CAPITAL OUTLAY.....	108,090	55,215	52,875
TOTAL BUDGETARY EXPENDITURES.....	\$ 108,600	55,343	\$ 53,257
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....		(55,279)	
OTHER FINANCING SOURCES (USES):			
Bonds Issued.....		—	
TOTAL OTHER FINANCING SOURCES (USES).....		—	
NET CHANGE IN FUND BALANCES.....		(55,279)	
BUDGETARY FUND BALANCES			
(DEFICITS), JULY 1.....		22,298	
Outstanding Encumbrances at Beginning of Fiscal Year.....		9,591	
BUDGETARY FUND BALANCES			
(DEFICITS), JUNE 30.....		\$ (23,390)	

YOUTH SERVICES BUILDING IMPROVEMENTS			ADULT CORRECTIONAL BUILDING IMPROVEMENTS		
		VARIANCE WITH FINAL BUDGET			VARIANCE WITH FINAL BUDGET
BUDGET		BUDGET	BUDGET		BUDGET
FINAL	ACTUAL	POSITIVE/ (NEGATIVE)	FINAL	ACTUAL	POSITIVE/ (NEGATIVE)
	\$ —			\$ 7	
	19			61	
	—			—	
	<u>19</u>			<u>68</u>	
\$ —	—	\$ —	\$ —	—	\$ —
25,630	16,848	8,782	180,685	35,986	144,699
<u>\$ 25,630</u>	<u>16,848</u>	<u>\$ 8,782</u>	<u>\$ 180,685</u>	<u>35,986</u>	<u>\$ 144,699</u>
	<u>(16,829)</u>			<u>(35,918)</u>	
	15,990			—	
	<u>15,990</u>			<u>—</u>	
	<u>(839)</u>			<u>(35,918)</u>	
	(3,572)			13,492	
	<u>9,566</u>			<u>18,308</u>	
	<u>\$ 5,155</u>			<u>\$ (4,118)</u>	

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR CAPITAL PROJECT FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

(continued)

	HIGHWAY SAFETY BUILDING IMPROVEMENTS		
	BUDGET		VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	FINAL	ACTUAL	
REVENUES:			
Licenses, Permits and Fees.....		\$ —	
Investment Income.....		5	
Other.....		—	
TOTAL REVENUES.....		5	
BUDGETARY EXPENDITURES:			
CURRENT OPERATING:			
Primary, Secondary and Other Education.....	\$ —	—	\$ —
CAPITAL OUTLAY.....	1,910	664	1,246
TOTAL BUDGETARY EXPENDITURES.....	\$ 1,910	664	\$ 1,246
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....		(659)	
OTHER FINANCING SOURCES (USES):			
Bonds Issued.....		—	
TOTAL OTHER FINANCING SOURCES (USES).....		—	
NET CHANGE IN FUND BALANCES.....		(659)	
BUDGETARY FUND BALANCES			
(DEFICITS), JULY 1.....		1,901	
Outstanding Encumbrances at Beginning of Fiscal Year.....		25	
BUDGETARY FUND BALANCES			
(DEFICITS), JUNE 30.....		\$ 1,267	

OHIO PARKS AND NATURAL RESOURCES			HIGHWAY CAPITAL IMPROVEMENTS		
		VARIANCE WITH FINAL BUDGET			VARIANCE WITH FINAL BUDGET
BUDGET		BUDGET	BUDGET		BUDGET
FINAL	ACTUAL	POSITIVE/ (NEGATIVE)	FINAL	ACTUAL	POSITIVE/ (NEGATIVE)
	\$ —			\$ —	
	64			335	
	28			—	
	<u>92</u>			<u>335</u>	
\$ —	—	\$ —	\$ —	—	\$ —
51,208	19,090	32,118	660,380	318,764	341,616
<u>\$ 51,208</u>	<u>19,090</u>	<u>\$ 32,118</u>	<u>\$ 660,380</u>	<u>318,764</u>	<u>\$ 341,616</u>
	(18,998)			(318,429)	
	—			175,000	
	<u>—</u>			<u>175,000</u>	
	(18,998)			(143,429)	
	22,995			(106,584)	
	<u>4,949</u>			<u>159,797</u>	
	<u>\$ 8,946</u>			<u>\$ (90,216)</u>	

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR CAPITAL PROJECT FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

(continued)

	TOTAL		
	BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	FINAL		
REVENUES:			
Licenses, Permits and Fees.....		\$ 7	
Investment Income.....		873	
Other.....		47	
TOTAL REVENUES.....		927	
BUDGETARY EXPENDITURES:			
CURRENT OPERATING:			
Primary, Secondary and Other Education.....	\$ 510	128	\$ 382
CAPITAL OUTLAY.....	1,605,623	811,466	794,157
TOTAL BUDGETARY EXPENDITURES.....	\$ 1,606,133	811,594	\$ 794,539
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....		(810,667)	
OTHER FINANCING SOURCES (USES):			
Bonds Issued.....		417,021	
TOTAL OTHER FINANCING SOURCES (USES).....		417,021	
NET CHANGE IN FUND BALANCES.....		(393,646)	
BUDGETARY FUND BALANCES (DEFICITS), JULY 1.....		(170,646)	
Outstanding Encumbrances at Beginning of Fiscal Year.....		391,827	
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30.....		\$ (172,465)	

NONMAJOR ENTERPRISE FUNDS

Enterprise Funds may be used to report any activity for which a fee is charged to external users for goods or services.

The **Tuition Trust Authority Fund** accounts for the operations of the Ohio Tuition Trust Authority, including the sale of tuition credits under its guaranteed return option program.

The **Liquor Control Fund** accounts for the State's liquor sales operations of the Ohio Department of Commerce's Division of Liquor Control.

The **Office of Auditor of State Fund** accounts for the operations of the Ohio Auditor of State's Office, which provides government audit and management advisory services to Ohio's public offices.

STATE OF OHIO

COMBINING STATEMENT OF NET POSITION NONMAJOR PROPRIETARY FUNDS -- ENTERPRISE JUNE 30, 2013

(dollars in thousands)

	TUITION TRUST AUTHORITY	OFFICE OF AUDITOR OF STATE	TOTAL NONMAJOR PROPRIETARY FUNDS
ASSETS:			
CURRENT ASSETS:			
Cash Equity with Treasurer.....	\$ 831	\$ 25,954	\$ 26,785
Cash and Cash Equivalents.....	9,909	667	10,576
Collateral on Lent Securities.....	99	—	99
Restricted Assets:			
Investments.....	79,800	—	79,800
Intergovernmental Receivable.....	—	9,468	9,468
Interfund Receivable.....	—	1,243	1,243
Other Receivables.....	1,121	536	1,657
Other Assets.....	8	—	8
TOTAL CURRENT ASSETS.....	91,768	37,868	129,636
NONCURRENT ASSETS:			
Restricted Assets:			
Investments.....	306,362	—	306,362
Investments.....	114,778	—	114,778
Interfund Receivable.....	—	7,277	7,277
Capital Assets Being Depreciated, Net.....	86	1,891	1,977
TOTAL NONCURRENT ASSETS.....	421,226	9,168	430,394
TOTAL ASSETS.....	512,994	47,036	560,030
LIABILITIES:			
CURRENT LIABILITIES:			
Accounts Payable.....	1,444	476	1,920
Accrued Liabilities.....	387	3,060	3,447
Obligations Under Securities Lending.....	99	—	99
Interfund Payable.....	—	114	114
Unearned Revenue.....	—	826	826
Benefits Payable.....	79,800	—	79,800
Refund and Other Liabilities.....	1,899	1,545	3,444
TOTAL CURRENT LIABILITIES.....	83,629	6,021	89,650
NONCURRENT LIABILITIES:			
Interfund Payable.....	—	7,277	7,277
Benefits Payable.....	389,900	—	389,900
Refund and Other Liabilities.....	—	6,734	6,734
TOTAL NONCURRENT LIABILITIES.....	389,900	14,011	403,911
TOTAL LIABILITIES.....	473,529	20,032	493,561
NET POSITION (DEFICITS):			
Net Investment in Capital Assets.....	86	1,891	1,977
Unrestricted.....	39,379	25,113	64,492
TOTAL NET POSITION (DEFICITS).....	\$ 39,465	\$ 27,004	\$ 66,469

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STATE OF OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION NONMAJOR PROPRIETARY FUNDS -- ENTERPRISE FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

	TUITION TRUST AUTHORITY	LIQUOR CONTROL	OFFICE OF AUDITOR OF STATE
OPERATING REVENUES:			
Charges for Sales and Services.....	\$ 12,710	\$ 484,998	\$ 47,081
Investment Income.....	34,323	—	—
Other.....	83,301	609	237
TOTAL OPERATING REVENUES.....	130,334	485,607	47,318
OPERATING EXPENSES:			
Costs of Sales and Services.....	—	279,275	60,090
Administration.....	9,856	29,887	5,326
Benefits and Claims.....	70,653	—	—
Depreciation.....	51	—	429
Other.....	—	1,047	—
TOTAL OPERATING EXPENSES.....	80,560	310,209	65,845
OPERATING INCOME (LOSS).....	49,774	175,398	(18,527)
NONOPERATING REVENUES (EXPENSES):			
Investment Income.....	—	—	3
TOTAL NONOPERATING REVENUES (EXPENSES).....	—	—	3
INCOME (LOSS) BEFORE GAIN (LOSS) AND TRANSFERS.....	49,774	175,398	(18,524)
Transfers-in.....	—	19	26,870
Transfers-out.....	—	(288,028)	—
TOTAL GAIN (LOSS) AND TRANSFERS.....	—	(288,009)	26,870
NET INCOME (LOSS).....	49,774	(112,611)	8,346
NET POSITION (DEFICITS), JULY 1 (as restated).....	(10,309)	112,611	18,658
NET POSITION (DEFICITS), JUNE 30.....	\$ 39,465	\$ —	\$ 27,004

**TOTAL NONMAJOR
PROPRIETARY
FUNDS**

\$	544,789
	34,323
	84,147
	663,259

	339,365
	45,069
	70,653
	480
	1,047
	456,614
	206,645

	3
	3

	206,648
--	----------------

	26,889
	(288,028)
	(261,139)
	(54,491)
	120,960
\$	66,469

STATE OF OHIO
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS -- ENTERPRISE
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(dollars in thousands)

	TUITION TRUST AUTHORITY	LIQUOR CONTROL	OFFICE OF AUDITOR OF STATE
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Customers.....	\$ —	\$ 490,638	\$ 37,731
Cash Received from Interfund Services Provided.....	42	11	10,164
Other Operating Cash Receipts.....	13,250	597	1,363
Cash Payments to Suppliers for Goods and Services.....	(2,380)	(352,952)	(2,066)
Cash Payments to Employees for Services.....	(5,769)	(6,296)	(61,710)
Cash Payments for Interfund Services Used.....	(359)	(1,429)	(3,464)
Other Operating Cash Payments.....	(70,652)	(4)	(3)
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES.....	(65,868)	130,565	(17,985)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers-in	—	19	28,424
Transfers-out	—	(241,413)	—
NET CASH FLOWS PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES.....	—	(241,394)	28,424
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and Construction of Capital Assets	—	—	(668)
NET CASH FLOWS PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES.....	—	—	(668)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of Investments.....	(512,550)	—	—
Proceeds from the Sales and Maturities of Investments	576,091	—	—
Investment Income Received	9,193	—	3
NET CASH FLOWS PROVIDED (USED) BY INVESTING ACTIVITIES.....	72,734	—	3
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS.....	6,866	(110,829)	9,774
CASH AND CASH EQUIVALENTS, JULY 1 (as restated).....	3,874	110,829	16,847
CASH AND CASH EQUIVALENTS, JUNE 30	\$ 10,740	\$ —	\$ 26,621

**TOTAL NONMAJOR
PROPRIETARY
FUNDS**

\$	528,369
	10,217
	15,210
	(357,398)
	(73,775)
	(5,252)
	<u>(70,659)</u>

46,712

	28,443
	<u>(241,413)</u>

(212,970)

	<u>(668)</u>
--	--------------

(668)

	(512,550)
	576,091
	<u>9,196</u>

72,737

	<u>(94,189)</u>
	<u>131,550</u>

\$	<u>37,361</u>
----	----------------------

(continued)

STATE OF OHIO
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS -- ENTERPRISE
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(dollars in thousands)
(continued)

	TUITION TRUST AUTHORITY	LIQUOR CONTROL	OFFICE OF AUDITOR OF STATE
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss).....	\$ 49,774	\$ 175,398	\$ (18,527)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Investment Income.....	(34,323)	—	—
Depreciation	51		429
Decrease (Increase) in Assets:			
Intergovernmental Receivable.....	—	—	(714)
Interfund Receivable.....	—	—	1,554
Other Receivables	581	12,540	(221)
Inventories	—	(2,647)	—
Other Assets	22	122	455
Increase (Decrease) in Liabilities:			
Accounts Payable	(211)	(44,470)	(238)
Accrued Liabilities.....	55	(426)	687
Interfund Payable.....	—	(4,415)	(1,319)
Unearned Revenue.....	—	—	81
Benefits Payable.....	(83,300)	—	—
Refund and Other Liabilities.....	1,483	(5,537)	(172)
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES.....	\$ (65,868)	\$ 130,565	\$ (17,985)

**TOTAL NONMAJOR
PROPRIETARY
FUNDS**

\$ 206,645

(34,323)
480

(714)
1,554
12,900
(2,647)
599

(44,919)
316
(5,734)
81
(83,300)
(4,226)

\$ 46,712

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AGENCY FUNDS

Agency Funds account for resources the State holds in a purely custodial capacity (assets equal liabilities) for individuals, private organizations, or other governments.

The **Holding and Distribution Fund** accounts for assets held until such time that a determination has been made to refund amounts to the individuals, private organizations, or other governments.

The **Centralized Child Support Collections Fund** accounts for assets temporarily held for custodial parents.

The **Retirement Systems Fund** accounts for assets held in the custody of the Treasurer of State for the Ohio Public Employees Retirement System, Ohio Police and Fire Pension Fund, School Employees Retirement System of Ohio, and State Teachers Retirement System of Ohio. While legal custodian, the Treasurer of State does not manage or provide investment services to the foregoing retirement systems.

The **Payroll Withholding and Fringe Benefits Fund** primarily accounts for assets held to liquidate the State's payroll withholding obligations.

The **Other Fund** accounts for assets held for others, which are not accounted for in another agency fund.

STATE OF OHIO

COMBINING STATEMENT OF ASSETS AND LIABILITIES

AGENCY FUNDS

JUNE 30, 2013

(dollars in thousands)

	HOLDING AND DISTRIBUTION	CENTRALIZED CHILD SUPPORT COLLECTIONS	RETIREMENT SYSTEMS
ASSETS:			
Cash Equity with Treasurer.....	\$ 20,786	\$ —	\$ —
Cash and Cash Equivalents.....	1,796	55,747	—
Investments (at fair value):			
U.S. Government and Agency Obligations.....	—	—	12,053,529
Common and Preferred Stock.....	—	—	43,509,428
Corporate Bonds and Notes.....	—	—	13,562,812
Foreign Stocks and Bonds.....	—	—	41,655,148
Commercial Paper.....	—	—	3,987,857
Repurchase Agreements.....	—	—	693,289
Mutual Funds.....	—	—	11,406,656
Real Estate.....	—	—	17,683,712
Venture Capital.....	—	—	14,790,900
Direct Mortgage Loans.....	—	—	9,321,047
Investment Contracts.....	—	—	—
Partnership and Hedge Funds.....	—	—	7,098,287
State Treasury Asset Reserve of Ohio (STAR Ohio).....	—	6,372	—
Collateral on Lent Securities.....	2,478	—	—
Employer Contributions Receivable.....	—	—	—
Employee Contributions Receivable.....	—	—	—
Interfund Receivable.....	—	—	—
Other Receivables.....	1,293	—	—
Other Assets.....	—	—	—
Capital Assets, Net.....	—	—	—
TOTAL ASSETS.....	\$ 26,353	\$ 62,119	\$ 175,762,665
Deferred Outflows of Resources.....	—	—	—
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES.....	\$ 26,353	\$ 62,119	\$ 175,762,665
LIABILITIES:			
Accounts Payable.....	\$ —	\$ —	\$ —
Accrued Liabilities.....	—	—	—
Obligations Under Securities Lending.....	2,478	—	—
Investment Trade Payable.....	—	—	—
Deferred Retirement Option Plan.....	—	—	—
Intergovernmental Payable.....	13,610	—	—
Refund and Other Liabilities.....	10,265	62,119	175,762,665
TOTAL LIABILITIES.....	\$ 26,353	\$ 62,119	\$ 175,762,665
Deferred Inflows of Resources.....	—	—	—
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES.....	\$ 26,353	\$ 62,119	\$ 175,762,665

PAYROLL WITHHOLDING AND FRINGE BENEFITS		OTHER	TOTAL
\$	99,395	\$ 146,162	\$ 266,343
	26,414	97,882	181,839
	—	—	12,053,529
	—	—	43,509,428
	—	—	13,562,812
	—	—	41,655,148
	—	—	3,987,857
	—	—	693,289
	—	2,697	11,409,353
	—	—	17,683,712
	—	—	14,790,900
	—	—	9,321,047
	—	—	—
	—	—	7,098,287
	—	107,204	113,576
	11,305	17,425	31,208
	—	—	—
	—	—	—
	—	—	—
	—	—	1,293
	—	416,961	416,961
	—	—	—
\$	137,114	\$ 788,331	\$ 176,776,582
—	—	—	—
\$	137,114	\$ 788,331	\$ 176,776,582
\$	—	\$ —	\$ —
	—	—	—
	11,305	17,425	31,208
	—	—	—
	—	—	—
	26,492	145,480	185,582
	99,317	625,426	176,559,792
\$	137,114	\$ 788,331	\$ 176,776,582
—	—	—	—
\$	137,114	\$ 788,331	\$ 176,776,582

STATE OF OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

	BALANCE July 1, 2012	ADDITIONS	DEDUCTIONS	BALANCE June 30, 2013
HOLDING AND DISTRIBUTION				
ASSETS				
Cash Equity with Treasurer	\$ 26,480	\$ 907,430	\$ 913,124	\$ 20,786
Cash and Cash Equivalents	765	14,798	13,767	1,796
Collateral on Lent Securities	3,732	2,478	3,732	2,478
Other Receivables	1,288	1,293	1,288	1,293
Total Assets	<u>\$ 32,265</u>	<u>\$ 925,999</u>	<u>\$ 931,911</u>	<u>\$ 26,353</u>
LIABILITIES				
Obligations Under Securities Lending.....	\$ 3,732	\$ 2,478	\$ 3,732	\$ 2,478
Intergovernmental Payable	16,839	40,184	43,413	13,610
Refund and Other Liabilities	11,694	883,337	884,766	10,265
Total Liabilities	<u>\$ 32,265</u>	<u>\$ 925,999</u>	<u>\$ 931,911</u>	<u>\$ 26,353</u>
CENTRALIZED CHILD SUPPORT COLLECTIONS				
ASSETS				
Cash and Cash Equivalents	\$ 54,446	\$ 1,912,643	\$ 1,911,342	\$ 55,747
Investments.....	6,398	5	31	6,372
Total Assets	<u>\$ 60,844</u>	<u>\$ 1,912,648</u>	<u>\$ 1,911,373</u>	<u>\$ 62,119</u>
LIABILITIES				
Refund and Other Liabilities	\$ 60,844	\$ 1,912,648	\$ 1,911,373	\$ 62,119
Total Liabilities	<u>\$ 60,844</u>	<u>\$ 1,912,648</u>	<u>\$ 1,911,373</u>	<u>\$ 62,119</u>
RETIREMENT SYSTEMS				
ASSETS				
Investments.....	\$ 162,635,211	\$ 593,839,247	\$ 580,711,793	\$ 175,762,665
Total Assets	<u>\$ 162,635,211</u>	<u>\$ 593,839,247</u>	<u>\$ 580,711,793</u>	<u>\$ 175,762,665</u>
LIABILITIES				
Refund and Other Liabilities :				
Liability to:				
Public Employees Retirement System.....	\$ 73,941,794	\$ 508,865,747	\$ 502,522,693	\$ 80,284,848
Police and Fire Pension Fund.....	12,840,424	20,770,035	19,601,288	14,009,171
School Employees Retirement System.....	10,501,160	13,478,917	12,394,935	11,585,142
State Teachers Retirement System.....	65,351,833	50,724,548	46,192,877	69,883,504
Total Liabilities	<u>\$ 162,635,211</u>	<u>\$ 593,839,247</u>	<u>\$ 580,711,793</u>	<u>\$ 175,762,665</u>

	BALANCE July 1, 2012	ADDITIONS	DEDUCTIONS	BALANCE June 30, 2013
PAYROLL WITHHOLDING AND FRINGE BENEFITS				
ASSETS				
Cash Equity with Treasurer	\$ 172,619	\$ 1,408,834	\$ 1,482,058	\$ 99,395
Cash and Cash Equivalents	2,626	470,250	446,462	26,414
Collateral on Lent Securities	23,930	11,305	23,930	11,305
Total Assets	<u>\$ 199,175</u>	<u>\$ 1,890,389</u>	<u>\$ 1,952,450</u>	<u>\$ 137,114</u>
LIABILITIES				
Obligations Under Securities Lending.....	\$ 23,930	\$ 11,305	\$ 23,930	\$ 11,305
Intergovernmental Payable	111	28,553	2,172	26,492
Refund and Other Liabilities	175,134	1,350,607	1,426,424	99,317
Total Liabilities	<u>\$ 199,175</u>	<u>\$ 1,390,465</u>	<u>\$ 1,452,526</u>	<u>\$ 137,114</u>
OTHER				
ASSETS				
Cash Equity with Treasurer	\$ 137,210	\$ 2,524,333	\$ 2,515,381	\$ 146,162
Cash and Cash Equivalents	38,201	72,690,731	72,631,050	97,882
Investments.....	93,328	150,695	134,122	109,901
Collateral on Lent Securities	19,337	17,425	19,337	17,425
Other Assets.....	437,151	108,240	128,430	416,961
Total Assets	<u>\$ 725,227</u>	<u>\$ 75,491,424</u>	<u>\$ 75,428,320</u>	<u>\$ 788,331</u>
LIABILITIES				
Obligations Under Securities Lending.....	\$ 19,337	\$ 17,425	\$ 19,337	\$ 17,425
Intergovernmental Payable	136,318	2,510,855	2,501,693	145,480
Refund and Other Liabilities	569,572	72,963,144	72,907,290	625,426
Total Liabilities	<u>\$ 725,227</u>	<u>\$ 75,491,424</u>	<u>\$ 75,428,320</u>	<u>\$ 788,331</u>
TOTAL AGENCY				
ASSETS				
Cash Equity with Treasurer	\$ 336,309	\$ 4,840,597	\$ 4,910,563	\$ 266,343
Cash and Cash Equivalents	96,038	75,088,422	75,002,621	181,839
Investments.....	162,734,937	593,989,947	580,845,946	175,878,938
Collateral on Lent Securities	46,999	31,208	46,999	31,208
Other Receivables	1,288	1,293	1,288	1,293
Other Assets.....	437,151	108,240	128,430	416,961
Total Assets	<u>\$ 163,652,722</u>	<u>\$ 674,059,707</u>	<u>\$ 660,935,847</u>	<u>\$ 176,776,582</u>
LIABILITIES				
Obligations Under Securities Lending.....	\$ 46,999	\$ 31,208	\$ 46,999	\$ 31,208
Intergovernmental Payable	153,268	2,579,592	2,547,278	185,582
Refund and Other Liabilities	163,452,455	670,948,983	657,841,646	176,559,792
Total Liabilities	<u>\$ 163,652,722</u>	<u>\$ 673,559,783</u>	<u>\$ 660,435,923</u>	<u>\$ 176,776,582</u>

NONMAJOR DISCRETELY PRESENTED COMPONENT UNIT FUNDS

Nonmajor Discretely Presented Component Unit Funds account for the financial activities of the State of Ohio's component units, organizations that are legally separate from the State's primary government and for which the primary government is financially accountable.

The **Cultural Facilities Commission Fund** accounts for the Cultural Facilities Commission's operations, including construction of arts and sports facilities for state and local entities.

The **eTech Ohio Commission Fund** accounts for the eTech Ohio Commission's operations, including programs designed to assist Ohio's public schools in acquiring and maximizing the use of educational technology.

The **Ohio Air Quality Development Authority Fund** accounts for the Ohio Air Quality Development Authority's operations, including programs that assist Ohio's businesses, government agencies, and not-for-profit organizations with financing projects that increase energy efficiency and reduce air pollution. The Authority's financial statements are presented for the fiscal year ended December 31, 2011.

The **Ohio Capital Fund** accounts for the operations of the State's venture capital program.

The **Jobs Ohio Fund** accounts for the operations of the nonprofit corporation, Jobs Ohio, including promoting economic development, job creation, job retention, job training, and the recruitment of business to the State of Ohio.

The **University of Cincinnati Fund** accounts for the operations of University of Cincinnati and The University of Cincinnati Foundation. The university is located in Cincinnati, Ohio.

The **Ohio University Fund** accounts for the operations of Ohio University and the Ohio University Foundation. The university is located in Athens, Ohio.

The **Miami University Fund** accounts for the operations of Miami University and the Miami University Foundation. The university is located in Oxford, Ohio.

The **University of Akron Fund** accounts for the operations of the University of Akron, the University of Akron Foundation, and the University of Akron Research Foundation.

The **Bowling Green State University Fund** accounts for the operations of Bowling Green State University and the Bowling Green State University Foundation.

The **Kent State University Fund** accounts for the operations of Kent State University and the Kent State University Foundation.

The **University of Toledo Fund** accounts for the operations of the University of Toledo, the University of Toledo Foundation, and the University of Toledo Physicians, Clinical Faculty, Inc.

The **Cleveland State University Fund** accounts for the operations of Cleveland State University, the Cleveland State University Foundation, and the Euclid Avenue Housing Corporation.

The **Youngstown State University Fund** accounts for the operations of Youngstown State University and the Youngstown State University Foundation.

The **Wright State University Fund** accounts for the operations of Wright State University and the Wright State University Foundation. The university is located in Dayton, Ohio.

The **Shawnee State University Fund** accounts for the operations of Shawnee State University and the Shawnee State University Development Foundation. The university is located in Portsmouth, Ohio.

The **Central State University Fund** accounts for the operations of Central State University and the Central State University Foundation. The university is located in Wilberforce, Ohio with a branch campus in Dayton, Ohio.

The **Terra State Community College Fund** accounts for the operations of Terra State Community College and Terra College Foundation. The college is located in Fremont, Ohio.

The **Columbus State Community College Fund** accounts for the operations of Columbus State Community College and the Columbus State Community College Development Foundation, Inc.

The **Clark State Community College Fund** accounts for the operations of Clark State Community College and the Clark State Community College Foundation. The college is located in Springfield, Ohio.

The **Edison State Community College Fund** accounts for the operations of Edison State Community College and the Edison Foundation, Inc. The college is located in Piqua, Ohio.

The **Southern State Community College Fund** accounts for the operations of Southern State Community College and the Southern State Community College Foundation. The college is located in Hillsboro, Ohio.

The **Washington State Community College Fund** accounts for the operations of Washington State Community College and the Washington State Foundation. The college is located in Marietta, Ohio.

The **Cincinnati State Community College Fund** accounts for the operations of Cincinnati State Community College.

The **Northwest State Community College Fund** accounts for the operations of Northwest State Community College and the Northwest State Community College Foundation. The college is located in Archbold, Ohio.

The **Owens State Community College Fund** accounts for the operations of Owens State Community College and the Owens State Community College Foundation. The college is located in Toledo, Ohio with a branch campus in Findlay, Ohio.

STATE OF OHIO

COMBINING STATEMENT OF NET POSITION
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
JUNE 30, 2013
(dollars in thousands)

	CULTURAL FACILITIES COMMISSION	eTECH OHIO COMMISSION	OHIO AIR QUALITY DEVELOPMENT AUTHORITY (as of 12/31/12)
ASSETS:			
CURRENT ASSETS:			
Cash Equity with Treasurer.....	\$ 22,472	\$ 2,857	\$ 30,297
Cash and Cash Equivalents.....	—	—	11,075
Investments.....	—	—	—
Collateral on Lent Securities.....	2,679	341	—
Restricted Assets:			
Cash and Cash Equivalents.....	—	—	—
Intergovernmental Receivable.....	—	—	—
Loans Receivable, Net.....	—	—	4,194
Receivable from Primary Government.....	—	—	—
Other Receivables.....	1	1	318
Inventories.....	—	—	—
Other Assets.....	—	—	6
TOTAL CURRENT ASSETS.....	25,152	3,199	45,890
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and Cash Equivalents.....	—	—	569
Investments.....	—	—	—
Loans Receivable, Net.....	—	—	14,030
Other Receivables.....	—	—	—
Other Assets.....	—	—	—
Capital Assets Being Depreciated, Net.....	36,501	2,446	7
Capital Assets Not Being Depreciated.....	11,858	—	—
TOTAL NONCURRENT ASSETS.....	48,359	2,446	14,606
TOTAL ASSETS.....	73,511	5,645	60,496
Deferred Outflows of Resources.....	—	—	—
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES.....	73,511	5,645	60,496
LIABILITIES:			
CURRENT LIABILITIES:			
Accounts Payable.....	1	1	75
Accrued Liabilities.....	8	44	10
Obligations Under Securities Lending.....	2,679	341	—
Intergovernmental Payable.....	—	—	—
Unearned Revenue.....	—	—	—
Refund and Other Liabilities.....	10	7	—
Bonds and Notes Payable.....	—	—	—
TOTAL CURRENT LIABILITIES.....	2,698	393	85
NONCURRENT LIABILITIES:			
Intergovernmental Payable.....	—	—	—
Unearned Revenue.....	—	—	—
Refund and Other Liabilities.....	70	46	—
Payable to Primary Government.....	—	—	564
Bonds and Notes Payable.....	—	—	—
TOTAL NONCURRENT LIABILITIES.....	70	46	564
TOTAL LIABILITIES.....	2,768	439	649
Deferred Inflows of Resources.....	—	—	—
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES.....	2,768	439	649
NET POSITION (DEFICITS):			
Net Investment in Capital Assets.....	48,358	2,446	7
Restricted for:			
Primary, Secondary and Other Education.....	—	726	—
Community and Economic Development.....	21,394	—	48,511
Nonexpendable:			
Scholarships and Fellowships.....	—	—	—
Research.....	—	—	—
Endowments and Quasi-Endowments.....	—	—	—
Loans, Grants and Other College and University Purposes.....	—	—	—
Expendable:			
Scholarships and Fellowships.....	—	—	—
Research.....	—	—	—
Instructional Department Uses.....	—	—	—
Student and Public Services.....	—	—	—
Academic Support.....	—	—	—
Debt Service.....	—	—	—
Capital Purposes.....	—	—	—
Endowments and Quasi-Endowments.....	—	—	—
Current Operations.....	—	—	—
Loans, Grants and Other College and University Purposes.....	—	—	—
Unrestricted.....	991	2,034	11,329
TOTAL NET POSITION (DEFICITS).....	\$ 70,743	\$ 5,206	\$ 59,847

OHIO CAPITAL FUND	JOB/ OHIO	UNIVERSITY OF CINCINNATI	OHIO UNIVERSITY	MIAMI UNIVERSITY	UNIVERSITY OF AKRON
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
4,713	198,029	70,578	123,636	312,298	17,877
—	—	122,022	482,972	296,657	174,238
—	—	—	—	—	—
—	65,445	—	—	—	—
—	—	—	8,566	4,459	—
—	—	6,556	1,539	4,800	1,566
—	—	2,484	3,394	3,096	—
—	423	78,867	57,548	26,778	36,794
—	50,660	—	2,877	3,869	768
1	3,706	18,883	12,234	4,488	4,255
4,714	318,263	299,390	692,766	656,445	235,498
—	5,070	—	160,739	598	—
—	—	805,798	—	408,803	—
110,191	—	264,692	188,887	—	208,672
—	—	23,573	11,286	4,388	8,426
—	—	41,304	7,149	26,365	7,897
2,781	1,367,418	420,645	20,842	—	5,020
—	1,959	1,208,313	615,918	678,893	666,142
—	—	258,563	101,833	153,231	64,186
112,972	1,374,447	3,022,888	1,106,654	1,272,278	960,343
117,686	1,692,710	3,322,278	1,799,420	1,928,723	1,195,841
—	—	—	—	—	—
117,686	1,692,710	3,322,278	1,799,420	1,928,723	1,195,841
—	—	—	—	—	—
—	11,383	51,209	29,171	41,957	8,398
3,969	57,807	20,598	24,987	14,826	32,891
—	—	—	—	—	—
—	—	—	—	—	—
—	—	41,171	29,844	8,021	26,876
—	—	86,266	14,840	14,321	8,183
—	—	75,535	16,787	20,476	16,445
3,969	69,190	274,779	115,629	99,601	92,793
—	—	25,853	—	—	—
—	—	—	—	—	—
—	—	113,903	47,321	32,768	85,220
—	—	—	—	—	—
157,496	1,569,156	939,500	334,723	525,331	364,112
157,496	1,569,156	1,079,256	382,044	558,099	449,332
161,465	1,638,346	1,354,035	497,673	657,700	542,125
—	—	—	—	—	—
161,465	1,638,346	1,354,035	497,673	657,700	542,125
—	—	—	—	—	—
—	1,959	404,126	503,907	497,890	325,982
—	—	—	—	—	—
—	5,070	—	—	—	—
—	—	129,464	—	—	—
—	—	45,126	—	—	—
—	—	417,761	188,887	255,997	124,824
—	—	426,932	—	—	—
—	—	54,560	6,835	37,447	789
—	—	100,105	1,369	1,962	—
—	—	35,179	33,246	15,841	—
—	—	41,175	3,288	2,583	—
—	—	30,259	4,990	35,110	—
—	—	—	—	—	28
—	—	12,654	10,540	1,307	8,205
—	—	70,412	233,487	—	72,770
—	—	(1,350)	11,511	12,345	30,624
—	—	56,571	13,662	77,681	—
(43,779)	47,335	145,269	290,025	332,860	90,494
\$ (43,779)	\$ 54,364	\$ 1,968,243	\$ 1,301,747	\$ 1,271,023	\$ 653,716

(continued)

STATE OF OHIO

COMBINING STATEMENT OF NET POSITION
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
JUNE 30, 2013
(dollars in thousands)
(continued)

	BOWLING GREEN STATE UNIVERSITY	KENT STATE UNIVERSITY	UNIVERSITY OF TOLEDO
ASSETS:			
CURRENT ASSETS:			
Cash Equity with Treasurer.....	\$ —	\$ —	\$ —
Cash and Cash Equivalents.....	12,238	116,163	67,196
Investments.....	189,074	283,993	—
Collateral on Lent Securities.....	—	—	—
Restricted Assets:			
Cash and Cash Equivalents.....	—	—	—
Intergovernmental Receivable.....	—	3,606	23,021
Loans Receivable, Net.....	1,406	—	1,806
Receivable from Primary Government.....	32	3,229	6,344
Other Receivables.....	17,454	34,720	87,115
Inventories.....	1,979	1,994	8,573
Other Assets.....	2,079	8,372	8,345
TOTAL CURRENT ASSETS.....	224,262	452,077	202,400
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and Cash Equivalents.....	—	189,556	—
Investments.....	35,410	—	294,835
Investments.....	120,572	212,502	186,129
Loans Receivable, Net.....	7,458	39,865	14,005
Other Receivables.....	4,012	5,358	17,182
Other Assets.....	4,637	8,956	9,102
Capital Assets Being Depreciated, Net.....	422,314	585,583	615,552
Capital Assets Not Being Depreciated.....	75,623	100,216	57,289
TOTAL NONCURRENT ASSETS.....	670,026	1,142,036	1,194,094
TOTAL ASSETS.....	894,288	1,594,113	1,396,494
Deferred Outflows of Resources.....	—	—	345
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES.....	894,288	1,594,113	1,396,839
LIABILITIES:			
CURRENT LIABILITIES:			
Accounts Payable.....	10,321	51,118	33,294
Accrued Liabilities.....	9,850	31,493	37,067
Obligations Under Securities Lending.....	—	—	—
Intergovernmental Payable.....	—	—	1,123
Unearned Revenue.....	11,724	26,540	42,431
Refund and Other Liabilities.....	9,459	20,980	31,043
Bonds and Notes Payable.....	12,424	18,771	13,797
TOTAL CURRENT LIABILITIES.....	53,778	148,902	158,755
NONCURRENT LIABILITIES:			
Intergovernmental Payable.....	8,319	—	—
Unearned Revenue.....	—	8,906	—
Refund and Other Liabilities.....	26,269	65,415	38,278
Payable to Primary Government.....	—	—	—
Bonds and Notes Payable.....	183,488	473,040	322,117
TOTAL NONCURRENT LIABILITIES.....	218,076	547,361	360,395
TOTAL LIABILITIES.....	271,854	696,263	519,150
Deferred Inflows of Resources.....	—	3,507	—
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES.....	271,854	699,770	519,150
NET POSITION (DEFICITS):			
Net Investment in Capital Assets.....	311,293	309,301	335,836
Restricted for:			
Primary, Secondary and Other Education.....	—	—	—
Community and Economic Development.....	—	—	—
Nonexpendable:			
Scholarships and Fellowships.....	45,987	—	56,049
Research.....	1,138	—	7,678
Endowments and Quasi-Endowments.....	9,104	39,150	—
Loans, Grants and Other College and University Purposes.....	22,531	243	47,051
Expendable:			
Scholarships and Fellowships.....	19,062	—	76,413
Research.....	1,062	—	5,369
Instructional Department Uses.....	22,487	—	—
Student and Public Services.....	—	—	—
Academic Support.....	—	—	51,971
Debt Service.....	2,000	—	14,546
Capital Purposes.....	21,957	3,659	36,422
Endowments and Quasi-Endowments.....	3,184	—	—
Current Operations.....	—	—	—
Loans, Grants and Other College and University Purposes.....	—	134,907	71,857
Unrestricted.....	162,629	407,083	174,497
TOTAL NET POSITION (DEFICITS).....	\$ 622,434	\$ 894,343	\$ 877,689

CLEVELAND STATE UNIVERSITY	YOUNGSTOWN STATE UNIVERSITY	WRIGHT STATE UNIVERSITY	SHAWNEE STATE UNIVERSITY	CENTRAL STATE UNIVERSITY	TERRA STATE COMMUNITY COLLEGE
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
33,046	132,985	16,013	1,458	7,559	2,616
18,148	69,012	927	780	3,789	7,094
—	—	—	—	—	—
—	—	—	—	—	—
—	1,161	8,601	—	—	149
1,375	399	4,741	97	—	67
100	1,769	3,744	43	—	625
33,944	9,446	24,786	7,817	12,060	1,839
28	1,768	343	49	461	545
1,143	1,338	15,390	223	74	130
87,784	217,878	74,545	10,467	23,943	13,065
—	7,166	7,235	1,522	21,056	—
73,908	59,057	66,380	14,274	—	—
143,141	18,370	233,985	18,668	—	6,179
10,363	1,840	12,039	—	—	—
27,609	5,478	4,638	2,069	—	183
4,269	713	2,242	1,461	384	58
464,335	176,371	296,202	65,805	83,252	23,633
72,064	24,907	10,302	23,283	5,195	1,870
795,689	293,902	633,023	127,082	109,887	31,923
883,473	511,780	707,568	137,549	133,830	44,988
—	—	—	—	—	—
883,473	511,780	707,568	137,549	133,830	44,988
12,437	4,317	13,470	991	1,030	1,001
2,242	6,147	8,678	1,931	4,517	603
—	—	—	—	—	—
—	1,345	—	—	—	—
9,588	7,099	35,413	1,222	8,752	410
19,295	4,317	14,605	2,965	2,009	732
7,862	2,798	7,525	575	798	—
51,424	26,023	79,691	7,684	17,106	2,746
—	—	—	—	—	—
1,276	—	—	758	—	—
78,916	11,667	11,187	3,602	1,877	118
—	—	—	—	—	—
308,836	70,798	106,695	14,835	34,729	5,920
389,028	82,465	117,882	19,195	36,606	6,038
440,452	108,488	197,573	26,879	53,712	8,784
—	—	—	891	—	—
440,452	108,488	197,573	27,770	53,712	8,784
253,747	134,409	265,509	72,629	72,715	24,783
—	—	—	—	—	—
—	—	—	—	—	—
1,317	—	15,683	3,616	1,164	—
—	—	6,432	—	—	—
43,116	7,023	—	169	—	2,095
—	52,159	15,628	5,901	1,341	—
12,431	8,263	20,178	1,359	532	1,568
371	308	3,336	27	(346)	—
7,576	691	24,100	—	—	112
5,344	1,189	860	—	76	88
1,331	1,010	14,069	—	427	81
—	—	604	—	378	—
34	12,372	—	—	—	26
209	2,885	—	1,057	—	—
—	2,107	—	—	—	—
20,965	58	26,051	5,885	626	—
96,580	180,818	117,545	19,136	3,205	7,451
\$ 443,021	\$ 403,292	\$ 509,995	\$ 109,779	\$ 80,118	\$ 36,204

(continued)

STATE OF OHIO

COMBINING STATEMENT OF NET POSITION
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
JUNE 30, 2013
(dollars in thousands)
(continued)

	COLUMBUS STATE COMMUNITY COLLEGE	CLARK STATE COMMUNITY COLLEGE	EDISON STATE COMMUNITY COLLEGE
ASSETS:			
CURRENT ASSETS:			
Cash Equity with Treasurer.....	\$ —	\$ —	\$ —
Cash and Cash Equivalents.....	12,155	14,851	3,312
Investments.....	120,833	14,604	754
Collateral on Lent Securities.....	—	—	—
Restricted Assets:			
Cash and Cash Equivalents.....	—	—	—
Intergovernmental Receivable.....	—	1,178	—
Loans Receivable, Net.....	—	79	—
Receivable from Primary Government.....	286	520	—
Other Receivables.....	29,375	2,516	2,321
Inventories.....	2,741	410	9
Other Assets.....	554	304	178
TOTAL CURRENT ASSETS.....	165,944	34,462	6,574
NONCURRENT ASSETS:			
Restricted Assets:			
Cash and Cash Equivalents.....	—	—	—
Investments.....	3,253	—	2,017
Investments.....	—	—	1,728
Loans Receivable, Net.....	—	—	—
Other Receivables.....	—	1,711	—
Other Assets.....	518	178	—
Capital Assets Being Depreciated, Net.....	128,779	40,869	16,503
Capital Assets Not Being Depreciated.....	30,505	3,511	688
TOTAL NONCURRENT ASSETS.....	163,055	46,269	20,936
TOTAL ASSETS.....	328,999	80,731	27,510
Deferred Outflows of Resources.....	—	—	—
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES.....	328,999	80,731	27,510
LIABILITIES:			
CURRENT LIABILITIES:			
Accounts Payable.....	1,571	825	328
Accrued Liabilities.....	4,150	1,256	414
Obligations Under Securities Lending.....	—	—	—
Intergovernmental Payable.....	—	111	—
Unearned Revenue.....	26,791	363	710
Refund and Other Liabilities.....	4,950	437	360
Bonds and Notes Payable.....	1,465	610	165
TOTAL CURRENT LIABILITIES.....	38,927	3,602	1,977
NONCURRENT LIABILITIES:			
Intergovernmental Payable.....	—	—	—
Unearned Revenue.....	—	—	—
Refund and Other Liabilities.....	952	632	318
Payable to Primary Government.....	—	—	—
Bonds and Notes Payable.....	9,995	15,065	3,025
TOTAL NONCURRENT LIABILITIES.....	10,947	15,697	3,343
TOTAL LIABILITIES.....	49,874	19,299	5,320
Deferred Inflows of Resources.....	—	—	—
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES.....	49,874	19,299	5,320
NET POSITION (DEFICITS):			
Net Investment in Capital Assets.....	147,824	28,593	14,168
Restricted for:			
Primary, Secondary and Other Education.....	—	—	—
Community and Economic Development.....	—	—	—
Nonexpendable:			
Scholarships and Fellowships.....	3,691	—	—
Research.....	—	—	—
Endowments and Quasi-Endowments.....	—	9,196	134
Loans, Grants and Other College and University Purposes.....	—	—	—
Expendable:			
Scholarships and Fellowships.....	1,834	3,077	—
Research.....	—	—	—
Instructional Department Uses.....	—	24	—
Student and Public Services.....	—	2,154	—
Academic Support.....	—	23	—
Debt Service.....	—	178	1,874
Capital Purposes.....	23,423	4,614	—
Endowments and Quasi-Endowments.....	—	—	659
Current Operations.....	—	—	—
Loans, Grants and Other College and University Purposes.....	—	—	225
Unrestricted.....	102,353	13,573	5,130
TOTAL NET POSITION (DEFICITS).....	\$ 279,125	\$ 61,432	\$ 22,190

SOUTHERN STATE COMMUNITY COLLEGE	WASHINGTON STATE COMMUNITY COLLEGE	CINCINNATI STATE COMMUNITY COLLEGE	NORTHWEST STATE COMMUNITY COLLEGE	OWENS STATE COMMUNITY COLLEGE	TOTAL NONMAJOR COMPONENT UNITS
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 55,626
7,586	6,101	3,012	4,119	6,022	1,184,638
—	—	5,531	1,737	2,940	1,795,105
—	—	—	—	—	3,020
—	—	—	—	—	65,445
—	—	2,295	653	798	54,487
—	—	—	—	8	28,633
6	953	12	403	174	27,214
2,935	3,258	9,847	2,606	25,433	508,202
353	169	194	506	1,580	79,876
123	107	1,662	39	3,882	87,516
11,003	10,588	22,553	10,063	40,837	3,889,762
10,299	—	—	—	—	403,810
2,477	—	—	—	—	1,766,212
—	644	16,068	7,161	—	1,737,589
—	—	—	—	75	147,348
—	—	1,318	29	—	152,302
—	—	390	—	—	1,849,614
18,362	13,441	81,289	15,565	78,957	6,336,991
4,560	980	6,579	1,506	11,158	1,019,907
35,698	15,065	105,644	24,261	90,190	13,413,773
46,701	25,653	128,197	34,324	131,027	17,303,535
—	—	—	—	—	345
46,701	25,653	128,197	34,324	131,027	17,303,880
317	335	1,082	2,567	6,408	283,607
307	876	4,427	425	5,116	274,639
—	—	—	—	—	3,020
—	—	—	—	—	2,579
1,761	2,334	5,347	574	18,948	305,919
220	53	4,772	362	2,396	242,582
390	—	1,872	—	1,556	199,851
2,995	3,598	17,500	3,928	34,424	1,312,197
—	—	—	—	—	34,172
989	318	3,287	658	2,533	10,940
—	—	—	—	—	526,344
18,320	—	41,946	—	4,407	564
19,309	318	45,233	658	6,940	5,503,534
22,304	3,916	62,733	4,586	41,364	6,075,554
—	—	—	—	—	7,387,751
22,304	3,916	62,733	4,586	41,364	4,398
13,121	14,421	41,591	17,072	84,152	7,392,149
—	—	—	—	—	3,925,839
—	—	—	—	—	726
—	316	—	1,054	1,341	74,975
—	—	—	—	—	259,682
1,948	—	—	—	—	60,374
—	—	—	—	298	1,099,404
51	285	30	3,823	604	572,084
—	—	—	—	—	249,141
4,529	—	—	—	—	113,563
—	—	—	—	—	139,256
—	—	—	—	—	61,286
—	—	3,332	—	—	139,271
—	1,178	—	388	—	22,940
—	—	—	—	—	136,779
—	—	—	—	—	384,663
—	—	—	140	445	55,237
4,748	5,537	20,511	7,261	2,823	409,073
\$ 24,397	\$ 21,737	\$ 65,464	\$ 29,738	\$ 89,663	\$ 9,911,731

STATE OF OHIO

COMBINING STATEMENT OF ACTIVITIES NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (dollars in thousands)

	CULTURAL FACILITIES COMMISSION	eTECH OHIO COMMISSION	OHIO AIR QUALITY DEVELOPMENT AUTHORITY (as of 12/31/12)
EXPENSES:			
Primary, Secondary and Other Education.....	\$ —	\$ 13,182	\$ —
Community and Economic Development.....	13,398	—	4,311
Education and General:			
Instruction and Departmental Research.....	—	—	—
Separately Budgeted Research.....	—	—	—
Public Service.....	—	—	—
Academic Support.....	—	—	—
Student Services.....	—	—	—
Institutional Support.....	—	—	—
Operation and Maintenance of Plant.....	—	—	—
Scholarships and Fellowships.....	—	—	—
Auxiliary Enterprises.....	—	—	—
Hospitals.....	—	—	—
Interest on Long-Term Debt.....	—	—	—
Depreciation.....	1,346	445	3
Other.....	—	—	—
TOTAL EXPENSES.....	14,744	13,627	4,314
PROGRAM REVENUES:			
Charges for Services, Fees, Fines and Forfeitures.....	796	1,286	1,043
Operating Grants, Contributions and Restricted Investment Income.....	39	107	424
Capital Grants, Contributions and Restricted Investment Income.....	—	—	—
TOTAL PROGRAM REVENUES.....	835	1,393	1,467
NET PROGRAM (EXPENSE) REVENUE	(13,909)	(12,234)	(2,847)
GENERAL REVENUES:			
Unrestricted Investment Income.....	—	—	68
State Assistance.....	19,526	11,530	—
Other.....	—	—	954
TOTAL GENERAL REVENUES.....	19,526	11,530	1,022
ADDITIONS (DEDUCTIONS) TO ENDOWMENTS AND PERMANENT FUND PRINCIPAL.....	—	—	—
SPECIAL ITEM.....	—	—	—
CHANGE IN NET POSITION.....	5,617	(704)	(1,825)
NET POSITION (DEFICITS), JULY 1 (as restated).....	65,126	5,910	61,672
NET POSITION (DEFICITS), JUNE 30.....	\$ 70,743	\$ 5,206	\$ 59,847

OHIO CAPITAL FUND	JOB/SHIO	UNIVERSITY OF CINCINNATI	OHIO UNIVERSITY	MIAMI UNIVERSITY	UNIVERSITY OF AKRON
\$ — 1,765	\$ — 278,624	\$ — —	\$ — —	\$ — —	\$ — —
—	—	283,151	261,700	162,874	167,595
—	—	166,667	46,722	15,207	40,545
—	—	60,673	28,347	1,975	13,911
—	—	92,059	68,731	56,732	38,665
—	—	56,581	33,135	22,539	14,507
—	—	96,287	50,851	39,274	53,797
—	—	55,073	61,505	33,259	25,639
—	—	37,876	15,193	21,644	28,081
—	—	91,530	70,564	104,539	68,037
—	—	—	—	—	—
9,652	23,783	44,334	6,084	20,430	20,440
—	194	101,324	36,660	37,874	42,025
—	—	2,197	7,638	3,667	751
11,417	302,601	1,087,752	687,130	520,014	513,993
—	361,638	795,151	306,402	430,476	294,951
—	—	230,468	62,346	55,689	69,750
—	—	13,451	3,869	7,462	208
—	361,638	1,039,070	372,617	493,627	364,909
(11,417)	59,037	(48,682)	(314,513)	(26,387)	(149,084)
9,004	—	—	57,261	38,603	—
—	—	200,536	146,288	74,804	99,497
—	—	2,736	193,933	—	45,821
9,004	—	203,272	397,482	113,407	145,318
—	—	—	5,016	6,450	2,083
—	(8,638)	—	—	—	—
(2,413)	50,399	154,590	87,985	93,470	(1,683)
(41,366)	3,965	1,813,653	1,213,762	1,177,553	655,399
\$ (43,779)	\$ 54,364	\$ 1,968,243	\$ 1,301,747	\$ 1,271,023	\$ 653,716

(continued)

STATE OF OHIO

COMBINING STATEMENT OF ACTIVITIES NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

(continued)

	BOWLING GREEN STATE UNIVERSITY	KENT STATE UNIVERSITY	UNIVERSITY OF TOLEDO
EXPENSES:			
Primary, Secondary and Other Education.....	\$ —	\$ —	\$ —
Community and Economic Development.....	—	—	—
Education and General:			
Instruction and Departmental Research.....	125,473	222,318	190,378
Separately Budgeted Research.....	7,748	18,553	54,324
Public Service.....	4,894	15,827	6,141
Academic Support.....	27,314	57,189	40,090
Student Services.....	16,712	31,798	19,608
Institutional Support.....	26,375	79,844	55,994
Operation and Maintenance of Plant.....	20,106	48,710	30,999
Scholarships and Fellowships.....	19,141	48,817	26,961
Auxiliary Enterprises.....	74,715	85,532	54,846
Hospitals.....	—	—	306,376
Interest on Long-Term Debt.....	8,080	18,410	14,848
Depreciation.....	29,493	39,998	54,294
Other.....	16,627	6,038	13,071
TOTAL EXPENSES.....	376,678	673,034	867,930
PROGRAM REVENUES:			
Charges for Services, Fees, Fines and Forfeitures.....	234,113	422,218	607,592
Operating Grants, Contributions and Restricted Investment Income.....	51,588	37,678	69,870
Capital Grants, Contributions and Restricted Investment Income.....	4,496	192	3,560
TOTAL PROGRAM REVENUES.....	290,197	460,088	681,022
NET PROGRAM (EXPENSE) REVENUE	(86,481)	(212,946)	(186,908)
GENERAL REVENUES:			
Unrestricted Investment Income.....	22,330	48,268	50,912
State Assistance.....	76,316	130,389	128,756
Other.....	5,046	89,191	43,035
TOTAL GENERAL REVENUES.....	103,692	267,848	222,703
ADDITIONS (DEDUCTIONS) TO ENDOWMENTS AND PERMANENT FUND PRINCIPAL.....	1,443	—	—
SPECIAL ITEM.....	—	—	—
CHANGE IN NET POSITION.....	18,654	54,902	35,795
NET POSITION (DEFICITS), JULY 1 (as restated).....	603,780	839,441	841,894
NET POSITION (DEFICITS), JUNE 30.....	\$ 622,434	\$ 894,343	\$ 877,689

CLEVELAND STATE UNIVERSITY	YOUNGSTOWN STATE UNIVERSITY	WRIGHT STATE UNIVERSITY	SHAWNEE STATE UNIVERSITY	CENTRAL STATE UNIVERSITY	TERRA STATE COMMUNITY COLLEGE
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
97,048	68,183	137,826	21,751	11,992	7,628
13,175	2,877	32,379	—	1,973	—
7,696	4,951	16,341	2,332	2,855	988
23,890	14,015	80,811	2,834	7,356	764
19,921	8,526	19,278	4,245	3,402	1,772
39,712	27,902	34,107	12,697	9,466	5,123
28,223	15,356	23,836	5,286	5,708	1,224
15,560	19,442	22,301	7,038	4,092	255
32,105	28,357	26,363	6,480	11,057	1,944
—	—	—	—	—	—
7,862	3,192	3,723	771	1,020	116
29,494	10,447	21,431	3,539	4,570	1,025
—	2,694	255	26	—	88
314,686	205,942	418,651	66,999	63,491	20,927
205,056	123,462	173,426	26,993	21,532	5,964
28,910	34,305	109,767	6,187	16,669	1,237
—	1,686	2,202	—	—	—
233,966	159,453	285,395	33,180	38,201	7,201
(80,720)	(46,489)	(133,256)	(33,819)	(25,290)	(13,726)
9,395	23,486	13,716	3,121	350	296
68,931	41,384	93,140	19,436	17,552	6,400
22,186	366	26,829	13,301	471	6,728
100,512	65,236	133,685	35,858	18,373	13,424
—	262	—	—	496	—
—	—	—	—	—	—
19,792	19,009	429	2,039	(6,421)	(302)
423,229	384,283	509,566	107,740	86,539	36,506
\$ 443,021	\$ 403,292	\$ 509,995	\$ 109,779	\$ 80,118	\$ 36,204

(continued)

STATE OF OHIO

COMBINING STATEMENT OF ACTIVITIES NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

(continued)

	COLUMBUS STATE COMMUNITY COLLEGE	CLARK STATE COMMUNITY COLLEGE	EDISON STATE COMMUNITY COLLEGE
EXPENSES:			
Primary, Secondary and Other Education.....	\$ —	\$ —	\$ —
Community and Economic Development.....	—	—	—
Education and General:			
Instruction and Departmental Research.....	77,705	11,819	6,793
Separately Budgeted Research.....	—	—	—
Public Service.....	5,651	2,700	665
Academic Support.....	6,906	1,273	1,024
Student Services.....	14,386	3,353	1,867
Institutional Support.....	29,772	5,243	4,144
Operation and Maintenance of Plant.....	14,534	2,482	1,497
Scholarships and Fellowships.....	30,089	2,729	192
Auxiliary Enterprises.....	15,657	3,667	12
Hospitals.....	—	—	—
Interest on Long-Term Debt.....	426	611	160
Depreciation.....	6,996	1,920	1,005
Other.....	1,039	1	—
TOTAL EXPENSES.....	203,161	35,798	17,359
PROGRAM REVENUES:			
Charges for Services, Fees, Fines and Forfeitures.....	130,253	10,994	4,468
Operating Grants, Contributions and Restricted Investment Income.....	5,273	15,233	630
Capital Grants, Contributions and Restricted Investment Income.....	147	63	252
TOTAL PROGRAM REVENUES.....	135,673	26,290	5,350
NET PROGRAM (EXPENSE) REVENUE	(67,488)	(9,508)	(12,009)
GENERAL REVENUES:			
Unrestricted Investment Income.....	725	1,636	41
State Assistance.....	66,212	10,750	6,619
Other.....	—	13	5,320
TOTAL GENERAL REVENUES.....	66,937	12,399	11,980
ADDITIONS (DEDUCTIONS) TO ENDOWMENTS AND PERMANENT FUND PRINCIPAL.....	—	261	—
SPECIAL ITEM.....	(2,631)	—	—
CHANGE IN NET POSITION.....	(3,182)	3,152	(29)
NET POSITION (DEFICITS), JULY 1 (as restated).....	282,307	58,280	22,219
NET POSITION (DEFICITS), JUNE 30.....	\$ 279,125	\$ 61,432	\$ 22,190

SOUTHERN STATE COMMUNITY COLLEGE	WASHINGTON STATE COMMUNITY COLLEGE	CINCINNATI STATE COMMUNITY COLLEGE	NORTHWEST STATE COMMUNITY COLLEGE	OWENS STATE COMMUNITY COLLEGE	TOTAL NONMAJOR COMPONENT UNITS
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 13,182
—	—	—	—	—	298,098
9,156	5,761	34,859	12,416	48,309	1,964,735
—	—	—	—	367	400,537
832	—	8,275	382	3,692	189,128
2,639	1,376	5,726	885	5,191	535,470
2,189	1,027	8,449	1,614	10,818	295,727
2,345	3,313	19,700	3,949	17,581	617,476
2,001	1,003	7,541	1,444	9,872	395,298
9,079	1,089	632	3,829	5,614	319,654
3,335	1,562	4,311	2,640	9,708	696,961
—	—	—	—	—	306,376
599	—	1,679	—	146	186,366
961	698	3,633	1,243	5,894	436,512
—	—	—	30	87	54,209
33,136	15,829	94,805	28,432	117,279	6,709,729
15,269	6,478	29,771	12,588	37,184	4,259,104
732	1,628	30,762	6,643	4,673	840,608
—	—	292	—	—	37,880
16,001	8,106	60,825	19,231	41,857	5,137,592
(17,135)	(7,723)	(33,980)	(9,201)	(75,422)	(1,572,137)
196	93	331	416	406	280,654
8,384	5,582	32,048	9,847	36,124	1,310,051
8,355	3,434	1,302	—	29,059	498,080
16,935	9,109	33,681	10,263	65,589	2,088,785
6	10	—	—	168	16,195
—	—	—	—	—	(11,269)
(194)	1,396	(299)	1,062	(9,665)	521,574
24,591	20,341	65,763	28,676	99,328	9,390,157
\$ 24,397	\$ 21,737	\$ 65,464	\$ 29,738	\$ 89,663	\$ 9,911,731

STATE OF OHIO

BALANCE SHEET

OHIO FACILITIES CONSTRUCTION COMMISSION

DISCRETELY PRESENTED COMPONENT UNIT

JUNE 30, 2013

(dollars in thousands)

	OHIO FACILITIES CONSTRUCTION COMMISSION
ASSETS:	
Cash Equity with Treasurer.....	\$ 217,106
Cash and Cash Equivalents.....	104
Investments.....	1,548
Collateral on Lent Securities.....	25,883
Loans Receivable, Net.....	2,914
Other Receivables.....	17
TOTAL ASSETS.....	\$ 247,572
LIABILITIES AND FUND BALANCES:	
LIABILITIES:	
Accounts Payable.....	\$ 3,574
Accrued Liabilities.....	377
Obligations Under Securities Lending.....	25,883
Intergovernmental Payable.....	585,724
Payable to Primary Government.....	3,705,428
Refund and Other Liabilities.....	1,652
TOTAL LIABILITIES.....	4,322,638
FUND BALANCES (DEFICITS):	
Unassigned.....	(4,075,066)
TOTAL FUND BALANCES (DEFICITS).....	(4,075,066)
TOTAL LIABILITIES AND FUND BALANCES.....	\$ 247,572

STATE OF OHIO

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION OHIO FACILITIES CONSTRUCTION COMMISSION DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT JUNE 30, 2013 (dollars in thousands)

	OHIO FACILITIES CONSTRUCTION COMMISSION
Total Fund Balances (Deficits).....	\$ (4,075,066)
Total net position reported for governmental activities in the Statement of Net Position is different because:	
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds. Those assets consist of:	
Machinery and Equipment, net of \$1,788 accumulated depreciation.....	2,442
Construction-in-Progress.....	38,642
	<u>41,084</u>
The following liabilities are not due and payable in the current period, and therefore, are not reported in the funds.	
Refund and Other Liabilities-Compensated Absences.....	(989)
Total Net Position.....	\$ (4,034,971)

STATE OF OHIO

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
OHIO FACILITIES CONSTRUCTION COMMISSION
DISCRETELY PRESENTED COMPONENT UNIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(dollars in thousands)

	OHIO FACILITIES CONSTRUCTION COMMISSION
REVENUES:	
State Assistance.....	\$ 60,899
Licenses, Permits and Fees.....	6,520
Investment Income.....	5,098
Other.....	19,285
TOTAL REVENUES.....	91,802
EXPENDITURES:	
CURRENT OPERATING:	
Primary, Secondary and Other Education.....	400,032
TOTAL EXPENDITURES.....	400,032
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(308,230)
OTHER FINANCING SOURCES (USES):	
Transfers-out.....	1
TOTAL OTHER FINANCING SOURCES (USES).....	1
NET CHANGES IN FUND BALANCES.....	(308,229)
FUND BALANCES (DEFICITS), JULY 1 (as restated).....	(3,766,837)
FUND BALANCES (DEFICITS), JUNE 30.....	\$ (4,075,066)

STATE OF OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
OHIO FACILITIES CONSTRUCTION COMMISSION
DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(dollars in thousands)

OHIO FACILITIES CONSTRUCTION COMMISSION

Net Change in Fund Balances..... **\$ (308,229)**

The change in net position reported for governmental activities in the Statement of Activities is different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays were in excess/deficient over depreciation in the current period.

Capital Outlay Expenditures.....	19,374
Depreciation Expense.....	(1,479)
Excess/ (Deficiency) of Capital Outlay Over Depreciation Expense.....	17,895

Expenses for compensated absences reported in the Statement of Activities are not reported as expenditures in the governmental funds.

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Change in Net Position..... **\$ (290,135)**

STATE OF OHIO

BALANCE SHEET

CULTURAL FACILITIES COMMISSION

DISCRETELY PRESENTED COMPONENT UNIT

JUNE 30, 2013

(dollars in thousands)

		CULTURAL FACILITIES COMMISSION
ASSETS:		
Cash Equity with Treasurer.....	\$	22,472
Collateral on Lent Securities.....		2,679
Other Receivables.....		1
TOTAL ASSETS.....	\$	25,152
LIABILITIES AND FUND BALANCES:		
LIABILITIES:		
Accounts Payable.....	\$	1
Accrued Liabilities.....		8
Obligations Under Securities Lending.....		2,679
TOTAL LIABILITIES.....		2,688
FUND BALANCES (DEFICITS):		
Restricted for:		
Community and Economic Development.....		21,473
Committed to:		
Community and Economic Development.....		991
TOTAL FUND BALANCES (DEFICITS).....		22,464
TOTAL LIABILITIES AND FUND BALANCES.....	\$	25,152

STATE OF OHIO

RECONCILIATION OF THE BALANCE SHEET

TO THE STATEMENT OF NET POSITION

CULTURAL FACILITIES COMMISSION

DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT

JUNE 30, 2013

(dollars in thousands)

CULTURAL FACILITIES COMMISSION

Total Fund Balances..... **\$ 22,464**

Total net position reported for governmental activities in the Statement of Net Position is different because:

Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds. Those assets consist of:

Land.....	11,858
Buildings and Machinery and Equipment, net of \$23,790 accumulated depreciation.....	36,501
	<u>48,359</u>

The following liabilities are not due and payable in the current period, and therefore, are not reported in the funds.

Refund and Other Liabilities-Compensated Absences.....	(80)
--	------

Total Net Position..... **\$ 70,743**

STATE OF OHIO

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
CULTURAL FACILITIES COMMISSION
DISCRETELY PRESENTED COMPONENT UNIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(dollars in thousands)

	<u>CULTURAL FACILITIES COMMISSION</u>
REVENUES:	
State Assistance.....	\$ 19,526
Licenses, Permits and Fees.....	50
Sales, Services and Charges.....	46
Investment Income.....	39
Other.....	700
TOTAL REVENUES.....	<u>20,361</u>
EXPENDITURES:	
CURRENT OPERATING:	
Community and Economic Development.....	13,398
TOTAL EXPENDITURES.....	<u>13,398</u>
NET CHANGES IN FUND BALANCES.....	6,963
FUND BALANCES (DEFICITS), JULY 1.....	<u>15,501</u>
FUND BALANCES (DEFICITS), JUNE 30.....	<u>\$ 22,464</u>

STATE OF OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES CULTURAL FACILITIES COMMISSION DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (dollars in thousands)

	CULTURAL FACILITIES COMMISSION
Net Change in Fund Balances	\$ 6,963
The change in net position reported for governmental activities in the Statement of Activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays were in excess/deficient over depreciation in the current period.	
Capital Outlay Expenditures.....	—
Depreciation Expense.....	(1,346)
Excess/ (Deficiency) of Capital Outlay Over Depreciation Expense.....	(1,346)
Expenses for compensated absences reported in the Statement of Activities are not reported as expenditures in the governmental funds.	
	—
Change in Net Position	\$ 5,617

STATE OF OHIO
BALANCE SHEET
eTECH OHIO COMMISSION
DISCRETELY PRESENTED COMPONENT UNIT
JUNE 30, 2013
(dollars in thousands)

	eTECH OHIO COMMISSION
ASSETS:	
Cash Equity with Treasurer.....	\$ 2,857
Collateral on Lent Securities.....	341
Other Receivables.....	1
TOTAL ASSETS.....	3,199
LIABILITIES AND FUND BALANCES:	
LIABILITIES:	
Accounts Payable.....	\$ 1
Accrued Liabilities.....	44
Obligations Under Securities Lending.....	341
TOTAL LIABILITIES.....	386
FUND BALANCES (DEFICITS):	
Restricted for:	
Primary, Secondary and Other Education.....	491
Committed to:	
Primary, Secondary and Other Education.....	104
Assigned to:	
Primary, Secondary and Other Education.....	2,218
TOTAL FUND BALANCES (DEFICITS).....	2,813
TOTAL LIABILITIES AND FUND BALANCES.....	\$ 3,199

STATE OF OHIO

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION

eTECH OHIO COMMISSION

DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT

JUNE 30, 2013

(dollars in thousands)

eTECH
OHIO
COMMISSION

Total Fund Balances..... **\$ 2,813**

Total net position reported for governmental activities in the Statement of Net Position is different because:

Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds. Those assets consist of:

Machinery and Equipment and Vehicles, net of \$5,517 accumulated depreciation..... 2,446

The following liabilities are not due and payable in the current period, and therefore, are not reported in the funds.

Refund and Other Liabilities-Compensated Absences..... (53)

Total Net Position..... **\$ 5,206**

STATE OF OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

eTECH OHIO COMMISSION

DISCRETELY PRESENTED COMPONENT UNIT

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

	eTECH OHIO COMMISSION
REVENUES:	
State Assistance.....	\$ 11,530
Federal Government.....	107
Other.....	1,286
TOTAL REVENUES.....	12,923
EXPENDITURES:	
CURRENT OPERATING:	
Primary, Secondary and Other Education.....	13,332
TOTAL EXPENDITURES.....	13,332
NET CHANGES IN FUND BALANCES.....	(409)
FUND BALANCES (DEFICITS), JULY 1.....	3,222
FUND BALANCES (DEFICITS), JUNE 30.....	\$ 2,813

STATE OF OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES

eTECH OHIO COMMISSION

DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(dollars in thousands)

eTECH OHIO COMMISSION

Net Change in Fund Balance..... **\$ (409)**

The change in net position reported for governmental activities in the Statement of Activities is different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays were in excess/deficient over depreciation in the current period.

Capital Outlay Expenditures.....	118
Depreciation Expense.....	<u>(445)</u>
Excess/ (Deficiency) of Capital Outlay Over Depreciation Expense.....	<u>(327)</u>

Expenses for compensated absences reported in the Statement of Activities are not reported as expenditures in the governmental funds.

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Change in Net Position..... **\$ (704)**

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