

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.

A scenic autumn landscape featuring a horse grazing in a green field. The background is filled with trees displaying vibrant fall foliage in shades of yellow, orange, and red. A rustic wooden fence runs across the foreground, and tall grasses are visible in the lower right corner.

Financial Section

Required Supplementary Information



Infrastructure Assets Accounted for Using the Modified Approach

Pavement Network

The Ohio Department of Transportation conducts annual condition assessments of its Pavement Network. The State manages its pavement system by means of annual, visual inspections by trained pavement technicians. Technicians rate the pavement using a scale of 1 (minimum) to 100 (maximum) based on a Pavement Condition Rating (PCR). This rating examines items such as cracking, potholes, deterioration of the pavement, and other factors. It does not include a detailed analysis of the pavement's subsurface conditions.

For the Priority Subsystem, it is the State's intention to maintain at least 75 percent of the pavement at a PCR level of at least 65, and to allow no more than 25 percent of the pavement to fall below a 65 PCR level. For the General Subsystem, it is the State's intention to maintain at least 75 percent of the pavement at a PCR level of at least 55, and to allow no more than 25 percent of the pavement to fall below a 55 PCR level.

Ohio accounts for its pavement network in two subsystems: *Priority*, which comprises interstate highways, freeways, and multi-lane portions of the National Highway System, and *General*, which comprises two-lane routes outside of cities.

Pavement Network Condition Assessment Data

Priority Subsystem

Fiscal Year	Pavement Condition Ratings (PCR)								Total	
	Excellent PCR = 85-100		Good PCR = 75-84		Fair PCR = 65-74		Poor PCR = Below 65			
	Lane- Miles	%	Lane- Miles	%	Lane- Miles	%	Lane- Miles	%	Lane- Miles	%
2013	9,177	67.98	3,299	24.44	786	5.82	237	1.76	13,499	100.00
2012	9,145	69.76	2,828	21.57	971	7.41	165	1.26	13,109	100.00
2011	9,009	68.99	2,897	22.18	863	6.61	290	2.22	13,059	100.00
2010	8,662	66.98	2,948	22.80	1,066	8.24	256	1.98	12,932	100.00
2009	8,683	67.70	2,699	21.04	1,154	9.00	290	2.26	12,826	100.00

General Subsystem

Fiscal Year	Pavement Condition Ratings (PCR)								Total	
	Excellent PCR = 85-100		Good PCR = 75-84		Fair PCR = 55-74		Poor PCR = Below 55			
	Lane- Miles	%	Lane- Miles	%	Lane- Miles	%	Lane- Miles	%	Lane- Miles	%
2013	14,841	50.15	8,038	27.16	6,403	21.64	309	1.05	29,591	100.00
2012	14,610	48.83	8,415	28.13	6,600	22.06	293	0.98	29,918	100.00
2011	15,198	50.78	8,062	26.93	6,292	21.02	380	1.27	29,932	100.00
2010	15,064	50.28	7,480	24.97	7,008	23.39	407	1.36	29,959	100.00
2009	15,037	50.14	6,793	22.65	7,756	25.86	405	1.35	29,991	100.00



Infrastructure Assets Accounted for Using the Modified Approach (Continued)

Pavement Network
Comparison of Estimated-to-Actual Maintenance and Preservation Costs
(dollars in thousands)

Priority Subsystem

Fiscal Year	Estimated	Actual
2013	\$454,299	\$521,908
2012	403,829	438,510
2011	406,058	419,955
2010	357,393	394,017
2009	352,644	407,564

General Subsystem

Fiscal Year	Estimated	Actual
2013	\$285,563	\$352,769
2012	211,210	357,337
2011	258,410	342,202
2010	209,775	299,450
2009	214,071	347,154

Bridge Network

The Ohio Department of Transportation conducts annual inspections of all bridges in the State's Bridge Network. The inspections cover major structural items such as piers and abutments, and assign a General Appraisal Condition Rating (GACR) from 0 (minimum) to nine (maximum) based on a composite measure of these major structural items.

It is the State's intention to maintain at least 85 percent of the square feet of deck area at a general appraisal condition rating level of at least five, and to allow no more than 15 percent of the number of square feet of deck area to fall below a general appraisal condition rating level of five.

Bridge Network
Condition Assessment Data
(square feet in thousands)

Fiscal Year	General Appraisal Condition Ratings (GACR)								Total	
	Excellent GACR = 7-9		Good GACR = 5-6		Fair GACR = 3-4		Poor GACR = 0-2			
	Sq Ft Deck		Sq Ft Deck		Sq Ft Deck		Sq Ft Deck		Sq Ft Deck	
	Area	%	Area	%	Area	%	Area	%	Area	%
2013	58,649	55.49	43,129	40.81	3,908	3.70	4	0.00	105,690	100.00
2012	56,082	53.25	45,029	42.76	4,156	3.95	42	0.04	105,309	100.00
2011	52,590	49.74	49,064	46.41	4,024	3.81	43	0.04	105,721	100.00
2010	51,605	48.95	49,745	47.19	3,433	3.26	630	0.60	105,413	100.00
2009	50,383	48.05	50,554	48.22	3,239	3.09	676	0.64	104,852	100.00



Infrastructure Assets Accounted for Using the Modified Approach (Continued)

Bridge Network
Comparison of Estimated-to-Actual Maintenance and Preservation Costs
(dollars in thousands)

Fiscal Year	Estimated	Actual
2013	\$484,103	\$ 513,637
2012	508,955	511,486
2011	433,593	409,690
2010	330,580	330,262
2009	308,655	360,451