

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 large, light green, delta-wing aircraft, possibly a Lockheed SR-71 Blackbird, is displayed vertically on a tall black pedestal. The aircraft features a black star insignia on the left wing and the letters "USAF" on the right wing. The background shows a large, modern building with a perforated metal facade, which is part of the United States Air Force Museum. The foreground is a grassy field with some small bushes.

Statistical Section

UNITED STATES AIR FORCE MUSEUM

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STATISTICAL SECTION

This section of the State of Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding the information in the financial statements, note disclosures, and required supplementary information.

	<u>Pages</u>
Financial Trends	238-251
These schedules contain trend information to assist the reader in understanding how the State's financial performance and condition have changed over time.	
Revenue Capacity	252-265
These schedules contain information to assist the reader in assessing the State's two most significant own-source revenues: income taxes and sales taxes.	
Debt Capacity	266-274
These schedules present information to assist the reader in assessing the affordability of the State's current levels of outstanding debt and its ability to issue additional debt in the future.	
Economic and Demographic Information	276-279
These schedules offer economic and demographic indicators to assist the reader in understanding the environment within which the State's financial activities take place.	
Operating Information	280-287
These schedules contain service and infrastructure data to assist the reader in understanding how the information in the State's financial report relates to the services the State provides and to the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

STATE OF OHIO
NET POSITION BY COMPONENT
FOR THE LAST TEN FISCAL YEARS
(accrual basis of accounting)
(dollars in thousands)

	2013	2012	2011	2010
GOVERNMENTAL ACTIVITIES:				
Net Investment in Capital Assets.....	\$ 22,489,929	\$ 22,147,262	\$ 23,157,156	\$ 22,578,727
Restricted for:				
Primary, Secondary and Other Education.....	236,391	129,353	99,169	38,495
Higher Education Support.....	—	—	5,936	—
Public Assistance and Medicaid.....	535,410	219,153	492,122	—
Health and Human Services.....	100,424	101,056	107,431	—
Justice and Public Protection.....	42,623	29,516	86,822	—
Environmental Protection and Natural Resources.....	147,955	148,200	140,229	—
Transportation.....	3,064,127	2,613,620	2,439,080	1,601,532
General Government.....	131,823	93,089	82,615	—
State and Local Highway Construction.....	—	—	—	117,769
Federal Programs.....	—	—	—	85,232
Clean Ohio Program.....	—	—	—	47,254
Community and Economic Development.....	250,797	245,631	403,151	1,001,840
Enterprise Bond Program.....	—	—	—	10,000
Total Restricted Net Position.....	4,509,550	3,579,618	3,856,555	2,902,122
Unrestricted.....	(5,784,139)	(7,128,873)	(8,249,343)	(7,384,680)
TOTAL GOVERNMENTAL ACTIVITIES NET POSITION.....	\$ 21,215,340	\$ 18,598,007	\$ 18,764,368	\$ 18,096,169
BUSINESS-TYPE ACTIVITIES:				
Net Investment in Capital Assets.....	\$ 92,290	\$ 67,331	\$ 54,430	\$ 51,578
Restricted for:				
Workers' Compensation.....	6,690,414	7,760,634	5,728,951	—
Deferred Lottery Prizes.....	85,085	123,724	77,142	86,616
Unemployment Compensation.....	—	—	—	—
Ohio Building Authority.....	—	—	27,021	—
Tuition Trust Authority.....	39,379	—	11,838	—
Total Restricted Net Position.....	6,814,878	7,884,358	5,844,952	86,616
Unrestricted.....	(1,085,302)	(1,383,125)	(1,820,494)	1,966,583
TOTAL BUSINESS-TYPE ACTIVITIES NET POSITION.....	\$ 5,821,866	\$ 6,568,564	\$ 4,078,888	\$ 2,104,777
PRIMARY GOVERNMENT:				
Net Investment in Capital Assets.....	\$ 22,582,219	\$ 22,214,593	\$ 23,211,586	\$ 22,630,305
Restricted.....	11,324,428	11,463,976	9,701,507	2,988,738
Unrestricted.....	(6,869,441)	(8,511,998)	(10,069,837)	(5,418,097)
TOTAL PRIMARY GOVERNMENT NET POSITION.....	\$ 27,037,206	\$ 25,166,571	\$ 22,843,256	\$ 20,200,946

Source:
Ohio Office of Budget and Management

Notes:

Beginning in fiscal year 2011, restricted net position categories have been revised to correspond with the categories presented for restricted fund balance.

Ohio Building Authority ceased operations December 31, 2011.

When practical, net position reported on the above table have been restated for prior period adjustments, corrections, and reclassifications. However, restatements do not include changes in reporting entity. For comparative purposes, however, the effects of such adjustments and corrections on the revenue and expense activity reported for the applicable fiscal years on the "Changes in Net Position" table may not have been determined for presentation on that table.

2009	2008	2007	2006	2005	2004
\$ 22,325,346	\$ 21,983,900	\$ 21,477,381	\$ 20,889,063	\$ 20,285,186	\$ 19,941,259
37,174	41,842	34,019	9,607	8,200	15,862
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
1,031,932	844,666	1,032,112	921,993	744,913	698,428
—	—	—	—	—	—
113,009	118,011	126,323	127,121	129,299	126,517
61,929	76,396	81,639	75,776	38,656	32,858
44,060	90,485	85,209	93,682	41,673	80,530
1,045,542	1,420,180	991,094	883,385	935,842	924,533
10,000	10,000	10,000	10,000	10,000	10,000
2,343,646	2,601,580	2,360,396	2,121,564	1,908,583	1,888,728
(6,110,855)	(4,006,732)	(4,315,273)	(4,067,042)	(3,988,883)	(4,331,377)
\$ 18,558,137	\$ 20,578,748	\$ 19,522,504	\$ 18,943,585	\$ 18,204,886	\$ 17,498,610
\$ 37,059	\$ 32,068	\$ 19,322	\$ 10,363	\$ (1,839)	\$ 5,873
—	—	—	—	—	866,307
57,059	44,126	13,272	56,669	102,614	83,603
—	452,082	608,364	675,666	663,921	809,037
23,072	25,558	28,390	28,041	26,996	28,457
—	—	32,100	—	—	—
80,131	521,766	682,126	760,376	793,531	1,787,404
1,789,789	2,582,265	2,425,083	(247,241)	(1,141,542)	(223,611)
\$ 1,906,979	\$ 3,136,099	\$ 3,126,531	\$ 523,498	\$ (349,850)	\$ 1,569,666
\$ 22,362,405	\$ 22,015,968	\$ 21,496,703	\$ 20,899,426	\$ 20,283,347	\$ 19,947,132
2,423,777	3,123,346	3,042,522	2,881,940	2,702,114	3,676,132
(4,321,066)	(1,424,467)	(1,890,190)	(4,314,283)	(5,130,425)	(4,554,988)
\$ 20,465,116	\$ 23,714,847	\$ 22,649,035	\$ 19,467,083	\$ 17,855,036	\$ 19,068,276

STATE OF OHIO
CHANGES IN NET POSITION
FOR THE LAST TEN FISCAL YEARS
(accrual basis of accounting)
(dollars in thousands)

	2013	2012	2011	2010
EXPENSES:				
GOVERNMENTAL ACTIVITIES:				
Primary, Secondary and Other Education.....	\$ 11,463,579	\$ 12,340,848	\$ 12,126,435	\$ 12,259,233
Higher Education Support.....	2,404,369	2,348,154	2,726,016	2,771,611
Public Assistance and Medicaid.....	21,624,298	21,206,515	20,111,691	18,828,082
Health and Human Services.....	3,504,294	3,835,369	4,295,483	4,003,033
Justice and Public Protection.....	3,136,239	3,202,970	3,184,345	3,077,704
Environmental Protection and Natural Resources.....	437,322	407,379	350,870	416,071
Transportation.....	2,657,896	2,564,702	2,186,332	2,187,406
General Government.....	921,636	599,639	795,899	623,845
Community and Economic Development.....	3,516,001	3,867,888	4,479,010	4,491,643
Interest on Long-Term Debt (excludes interest charged as program expense).....	115,019	118,902	134,888	133,335
TOTAL GOVERNMENTAL ACTIVITIES EXPENSES.....	49,780,653	50,492,366	50,390,969	48,791,963
BUSINESS-TYPE ACTIVITIES:				
Workers' Compensation.....	3,428,859	1,945,190	2,354,296	2,861,222
Lottery Commission.....	2,100,887	2,001,671	1,911,105	1,816,213
Unemployment Compensation.....	1,976,518	2,754,835	4,094,207	5,605,830
Ohio Building Authority.....	—	13,010	22,076	22,492
Tuition Trust Authority.....	80,560	80,157	79,671	81,119
Liquor Control.....	310,209	543,729	507,800	489,087
Office of Auditor of State.....	65,845	69,183	69,185	70,637
TOTAL BUSINESS-TYPE ACTIVITIES EXPENSES.....	7,962,878	7,407,775	9,038,340	10,946,600
TOTAL PRIMARY GOVERNMENT EXPENSES.....	\$ 57,743,531	\$ 57,900,141	\$ 59,429,309	\$ 59,738,563
PROGRAM REVENUES:				
GOVERNMENTAL ACTIVITIES:				
Charges for Services, Fees, Fines and Forfeitures:				
Public Assistance and Medicaid.....	\$ 1,152,467	\$ 1,289,463	\$ 1,045,698	\$ 1,302,439
Justice and Public Protection.....	1,078,277	943,142	1,163,286	996,420
General Government.....	418,085	543,699	344,451	686,825
Community and Economic Development.....	594,030	406,022	504,275	479,727
Other Activities.....	950,819	852,501	722,459	652,449
Operating Grants, Contributions and Restricted Investment Income/(Loss).....	20,189,757	20,053,479	22,041,874	20,839,257
Capital Grants, Contributions and Restricted Investment Income/(Loss).....	1,695,846	1,573,765	1,465,484	1,241,422
TOTAL GOVERNMENTAL ACTIVITIES PROGRAM REVENUES.....	26,079,281	25,662,071	27,287,527	26,198,539
BUSINESS-TYPE ACTIVITIES:				
Charges for Services, Fees, Fines and Forfeitures:				
Workers' Compensation.....	1,504,112	1,958,593	1,950,169	2,133,439
Lottery Commission.....	2,939,773	2,781,737	2,608,235	2,498,785
Unemployment Compensation.....	1,342,217	1,674,456	1,587,385	1,304,308
Liquor Control.....	485,607	791,454	733,573	706,736
Other Activities.....	60,028	73,707	74,657	76,158
Operating Grants, Contributions and Restricted Investment Income/(Loss).....	1,697,735	3,568,089	5,002,792	5,403,777
Capital Grants, Contributions and Restricted Investment Income/(Loss).....	—	—	—	—
TOTAL BUSINESS-TYPE ACTIVITIES PROGRAM REVENUES.....	8,029,472	10,848,036	11,956,811	12,123,203
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES.....	\$ 34,108,753	\$ 36,510,107	\$ 39,244,338	\$ 38,321,742

2009	2008	2007	2006	2005	2004
\$ 11,888,145	\$ 11,304,014	\$ 11,467,076	\$ 11,157,283	\$ 10,500,807	\$ 10,234,524
2,967,485	2,729,423	2,546,530	2,608,007	2,475,281	2,494,828
17,903,102	16,003,345	15,782,074	14,909,149	14,247,598	13,557,787
4,061,765	3,651,313	3,538,858	3,526,763	3,333,997	2,950,880
3,251,316	3,128,087	3,102,172	3,111,577	2,972,666	2,809,295
413,398	393,704	435,235	406,632	397,852	397,884
2,171,475	2,078,732	1,998,166	1,925,841	2,080,958	1,433,439
645,271	749,150	887,109	955,241	672,838	609,575
4,265,827	4,017,838	3,789,404	3,618,550	3,432,302	3,493,357
165,908	173,934	169,776	175,732	175,700	189,583
47,733,692	44,229,540	43,716,400	42,394,775	40,289,999	38,171,152
2,158,753	2,675,254	2,760,313	2,011,480	3,232,669	3,072,477
1,774,308	1,704,848	1,696,881	1,625,309	1,581,100	1,575,279
3,485,942	1,333,180	1,175,682	1,161,776	1,194,040	1,639,014
26,837	28,117	28,188	25,797	27,327	27,524
94,888	121,673	91,416	67,162	30,214	118,834
479,919	460,398	444,119	423,373	401,187	374,507
85,575	73,225	74,487	71,729	73,501	75,758
8,106,222	6,396,695	6,271,086	5,386,626	6,540,038	6,883,393
\$ 55,839,914	\$ 50,626,235	\$ 49,987,486	\$ 47,781,401	\$ 46,830,037	\$ 45,054,545
\$ 966,010	\$ 1,021,341	\$ 832,275	\$ 639,821	\$ 612,629	\$ 556,006
938,297	879,534	929,689	912,421	850,032	832,787
594,532	697,274	458,424	477,565	408,443	415,598
388,895	362,388	338,337	288,490	313,724	295,078
763,620	582,208	545,050	494,550	372,243	432,251
18,225,838	15,123,489	14,964,123	14,336,582	13,774,639	12,979,609
1,198,200	1,070,309	1,286,426	1,288,100	1,088,146	890,650
23,075,392	19,736,543	19,354,324	18,437,529	17,419,856	16,401,979
2,378,127	2,160,649	4,288,636	2,118,571	2,213,121	2,138,634
2,425,832	2,332,866	2,267,134	2,227,386	2,164,857	2,166,512
1,172,554	1,174,979	1,112,423	1,163,397	1,044,500	61,033
689,283	663,830	639,664	606,905	556,213	520,161
81,291	83,545	78,925	78,965	74,776	108,250
1,028,750	877,474	1,339,862	882,961	1,183,474	2,455,753
—	—	—	—	—	126
7,775,837	7,293,343	9,726,644	7,078,185	7,236,941	7,450,469
\$ 30,851,229	\$ 27,029,886	\$ 29,080,968	\$ 25,515,714	\$ 24,656,797	\$ 23,852,448

(continued)

STATE OF OHIO
CHANGES IN NET POSITION
FOR THE LAST TEN FISCAL YEARS
(accrual basis of accounting)
(dollars in thousands)
(continued)

	2013	2012	2011	2010
NET (EXPENSE) REVENUE:				
Governmental Activities.....	\$ (23,701,372)	\$ (24,830,295)	\$ (23,103,442)	\$ (22,593,424)
Business-Type Activities.....	66,594	3,440,261	2,918,471	1,176,603
TOTAL PRIMARY GOVERNMENT NET (EXPENSE).....	\$ (23,634,778)	\$ (21,390,034)	\$ (20,184,971)	\$ (21,416,821)
GENERAL REVENUES AND				
OTHER CHANGES IN NET POSITION:				
GOVERNMENTAL ACTIVITIES:				
TAXES:				
Income.....	\$ 9,826,097	\$ 9,017,760	\$ 8,815,468	\$ 7,760,084
Sales.....	8,635,076	8,304,263	7,793,045	7,295,428
Corporate and Public Utility.....	2,560,420	2,501,140	2,462,681	2,351,084
Cigarette.....	828,812	843,180	855,610	886,875
Other.....	993,217	708,041	699,907	647,999
Restricted for Transportation Purposes:				
Motor Vehicle Fuel Taxes.....	1,774,781	1,800,473	1,759,421	1,766,204
TOTAL TAXES.....	24,618,403	23,174,857	22,386,132	20,707,674
Tobacco Settlement.....	336,255	333,148	334,665	336,259
Escheat Property.....	167,140	153,556	101,289	160,755
Unrestricted Investment Income.....	25,881	3,702	2,688	(52,677)
Federal.....	—	—	—	—
Other.....	239,435	48,078	1,323	592
Loss on Extinguishment of Debt.....	(154,607)	—	—	—
Transfers-Internal Activities.....	1,082,887	949,952	945,551	978,327
TOTAL GOVERNMENTAL ACTIVITIES.....	26,315,394	24,663,293	23,771,648	22,130,930
BUSINESS-TYPE ACTIVITIES:				
Unrestricted Investment Income.....	3	3	1,184	—
Federal.....	—	—	—	—
Other.....	—	5	—	48
Gain on Extinguishment of Debt.....	273,851	—	—	—
Transfers-Internal Activities.....	(1,082,887)	(949,952)	(945,551)	(978,327)
TOTAL BUSINESS-TYPE ACTIVITIES.....	(809,033)	(949,944)	(944,367)	(978,279)
TOTAL PRIMARY GOVERNMENT.....	\$ 25,506,361	\$ 23,713,349	\$ 22,827,281	\$ 21,152,651
CHANGE IN NET POSITION:				
Governmental Activities.....	\$ 2,614,022	\$ (167,002)	\$ 668,206	\$ (462,494)
Business-Type Activities.....	(742,439)	2,490,317	1,974,104	198,324
TOTAL PRIMARY GOVERNMENT	\$ 1,871,583	\$ 2,323,315	\$ 2,642,310	\$ (264,170)

Source:

Ohio Office of Budget and Management

Notes:

Ohio Building Authority ceased operations December 31, 2011.

Balances have been restated for prior period adjustments, corrections, and reclassifications, when practical.

2009	2008	2007	2006	2005	2004
\$ (24,658,300)	\$ (24,492,997)	\$ (24,362,076)	\$ (23,957,246)	\$ (22,870,143)	\$ (21,769,173)
(330,385)	896,648	3,455,558	1,691,559	696,903	567,076
\$ (24,988,685)	\$ (23,596,349)	\$ (20,906,518)	\$ (22,265,687)	\$ (22,173,240)	\$ (21,202,097)

\$ 8,228,349	\$ 9,887,502	\$ 9,630,983	\$ 9,854,803	\$ 9,450,119	\$ 8,526,572
7,276,288	7,863,969	7,755,604	7,623,513	8,135,552	7,915,493
2,443,059	1,610,629	2,615,648	2,359,338	1,838,882	1,755,736
924,764	950,646	986,546	1,084,143	577,699	557,543
648,284	1,732,034	672,598	645,856	651,646	641,273

1,743,151	1,820,336	1,835,478	1,850,939	1,753,390	1,631,631
21,263,895	23,865,116	23,496,857	23,418,592	22,407,288	21,028,248

366,197	362,897	361,552	336,044	321,335	316,799
117,172	185,016	31,009	93,782	91,867	74,268
(8,765)	250,293	206,414	128,772	46,797	18,159
—	2	—	—	—	193,033
134	200	383	295	287	1,940
—	—	—	—	—	—
899,385	885,842	853,171	818,636	807,653	781,149
22,638,018	25,549,366	24,949,386	24,796,121	23,675,227	22,413,596

—	—	—	—	2,040	622
—	—	—	—	—	12
321	19	372	932	5,837	—
—	—	—	—	—	—
(899,385)	(885,842)	(853,171)	(818,636)	(807,653)	(781,149)
(899,064)	(885,823)	(852,799)	(817,704)	(799,776)	(780,515)
\$ 21,738,954	\$ 24,663,543	\$ 24,096,587	\$ 23,978,417	\$ 22,875,451	\$ 21,633,081

\$ (2,020,282)	\$ 1,056,369	\$ 587,310	\$ 838,875	\$ 805,084	\$ 644,423
(1,229,449)	10,825	2,602,759	873,855	(102,873)	(213,439)
\$ (3,249,731)	\$ 1,067,194	\$ 3,190,069	\$ 1,712,730	\$ 702,211	\$ 430,984

STATE OF OHIO

CHANGES IN FUND BALANCES FOR GOVERNMENTAL FUNDS FOR THE LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

(dollars in thousands)

	2013	2012	2011	2010	2009
REVENUES:					
Income Taxes.....	\$ 9,811,982	\$ 9,076,284	\$ 8,785,047	\$ 7,818,405	\$ 8,404,218
Sales Taxes.....	8,643,468	8,304,705	7,791,128	7,299,285	7,265,514
Corporate and Public Utility Taxes.....	2,555,959	2,500,905	2,463,512	2,348,948	2,449,060
Motor Vehicle Fuel Taxes.....	1,774,781	1,800,473	1,759,421	1,766,204	1,743,151
Cigarette Taxes.....	828,812	843,180	855,610	886,875	924,764
Other Taxes.....	993,217	708,041	699,907	647,999	648,284
Licenses, Permits and Fees.....	3,207,414	3,002,172	2,796,122	2,887,560	2,419,459
Sales, Services and Charges.....	95,686	96,982	96,717	92,600	88,089
Federal Government.....	21,537,101	21,395,852	23,301,445	21,969,544	18,905,780
Tobacco Settlement.....	295,086	295,736	289,293	306,144	366,895
Escheat Property.....	175,284	151,601	124,026	113,131	102,347
Investment Income.....	38,255	30,121	44,207	18,925	284,400
Other	1,207,030	1,091,765	970,999	1,145,925	1,132,565
TOTAL REVENUES.....	51,164,075	49,297,817	49,977,434	47,301,545	44,734,526
EXPENDITURES:					
Current Operating:					
Primary, Secondary and					
Other Education.....	11,029,898	11,928,522	11,711,365	11,849,154	11,474,274
Higher Education Support.....	2,263,026	2,210,547	2,589,416	2,635,983	2,815,624
Public Assistance and Medicaid.....	21,660,378	21,211,351	20,207,348	18,872,273	17,882,194
Health and Human Services.....	3,369,506	3,723,084	4,166,075	3,899,232	3,974,954
Justice and Public Protection.....	3,062,006	3,073,862	3,004,953	3,022,427	3,177,545
Environmental Protection and					
Natural Resources.....	416,875	390,474	375,810	369,124	396,812
Transportation.....	2,637,989	2,510,742	2,369,967	1,995,280	2,077,597
General Government.....	821,512	525,706	527,377	533,326	579,457
Community and Economic					
Development.....	3,376,928	3,717,160	4,331,441	4,337,066	4,139,904
Capital Outlay.....	352,670	377,983	503,314	542,529	565,799
Debt service:					
Principal.....	1,813,180	702,345	693,006	703,380	1,108,850
Interest.....	72,103	805,399	775,491	735,721	794,302
TOTAL EXPENDITURES.....	50,876,071	51,177,175	51,255,563	49,495,495	48,987,312
EXCESS (DEFICIENCY) OF					
REVENUES OVER (UNDER)					
EXPENDITURES.....	288,004	(1,879,358)	(1,278,129)	(2,193,950)	(4,252,786)

2008	2007	2006	2005	2004
\$ 9,766,337	\$ 9,700,901	\$ 9,726,268	\$ 9,398,979	\$ 8,479,900
7,863,969	7,755,605	7,623,513	8,135,552	7,915,493
2,679,751	2,615,649	2,359,337	1,838,883	1,755,736
1,820,336	1,835,477	1,850,940	1,753,389	1,631,632
950,646	986,546	1,084,143	577,698	557,543
662,913	672,598	645,857	651,647	641,274
2,289,420	2,261,667	2,137,549	1,851,739	1,804,291
83,167	78,807	77,071	83,846	85,547
15,740,008	15,663,148	15,421,095	14,640,717	13,893,741
334,270	308,488	294,725	321,050	316,322
137,125	83,991	145,695	118,719	103,767
605,935	619,645	440,623	228,186	110,876
1,198,425	762,191	627,312	640,076	577,637
<u>44,132,302</u>	<u>43,344,713</u>	<u>42,434,128</u>	<u>40,240,481</u>	<u>37,873,759</u>
10,962,026	11,300,752	11,026,085	10,377,748	10,127,804
2,587,466	2,437,150	2,499,074	2,369,279	2,386,570
16,003,057	15,774,452	14,907,511	14,240,939	13,617,263
3,592,273	3,465,552	3,461,571	3,276,589	3,098,669
3,126,680	3,049,826	3,055,124	2,903,061	2,522,823
409,643	419,324	395,016	379,273	365,511
2,080,166	2,186,036	2,185,928	2,077,669	1,807,912
648,774	754,441	792,645	585,161	493,237
3,906,709	3,664,551	3,549,065	3,362,574	3,380,557
547,825	453,761	485,904	466,913	458,118
1,154,719	1,061,912	962,443	1,162,970	877,116
719,856	545,172	496,822	253,260	458,330
<u>45,739,194</u>	<u>45,112,929</u>	<u>43,817,188</u>	<u>41,455,436</u>	<u>39,593,910</u>
<u>(1,606,892)</u>	<u>(1,768,216)</u>	<u>(1,383,060)</u>	<u>(1,214,955)</u>	<u>(1,720,151)</u>

(continued)

STATE OF OHIO

CHANGES IN FUND BALANCES FOR GOVERNMENTAL FUNDS FOR THE LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

(dollars in thousands)

(continued)

	2013	2012	2011	2010	2009
OTHER FINANCING SOURCES (USES):					
Bonds, Notes, and Certificates of					
Participation Issued.....	\$ 712,470	\$ 1,357,640	\$ 1,332,425	\$ 1,008,029	\$ 1,000,770
Refunding Bonds Issued.....	470,520	1,374,660	544,775	1,154,210	506,480
Payment to Refunded Bond					
Escrow Agents.....	(1,465,468)	(1,604,658)	(621,223)	(1,319,366)	(555,025)
Premiums.....	209,381	379,506	123,831	162,697	74,345
Discounts.....	—	—	—	—	(2,732)
Capital Leases.....	108	560	915	708	600
Transfers-in.....	4,448,253	2,803,070	3,030,096	3,497,705	3,470,851
Transfers-out.....	(3,365,366)	(1,853,118)	(2,084,545)	(2,519,378)	(2,571,466)
TOTAL OTHER FINANCING					
SOURCES (USES).....	1,009,898	2,457,660	2,326,274	1,984,605	1,923,823
SPECIAL ITEMS.....	1,463,506	-	-	-	-
NET CHANGE IN					
FUND BALANCES.....	\$ 2,761,408	\$ 578,302	\$ 1,048,145	\$ (209,345)	\$ (2,328,963)
Debt Service as a Percentage					
of Noncapital Expenditures.....	3.7%	3.0%	2.9%	2.9%	3.9%
Additional Information:					
Increase (Decrease) for					
Changes in Inventories.....	\$ (21,245)	\$ 14,982	\$ 126	\$ (1,699)	\$ 19,833

Source:

Ohio Office of Budget and Management

Notes:

Revenues, expenditures, and other financing sources (uses) have been restated for prior period adjustments, corrections, and reclassifications, when practical.

2008	2007	2006	2005	2004
\$ 6,214,699	\$ 1,482,830	\$ 1,524,269	\$ 1,347,285	\$ 1,574,566
—	259,205	156,240	706,835	247,297
—	(279,651)	(172,770)	(768,952)	(260,146)
24,139	87,878	71,475	142,926	111,270
(66,884)	—	—	(94)	(7,923)
1,533	18,942	4,959	335	400
3,663,030	3,548,419	3,319,821	3,323,250	3,246,329
(2,777,188)	(2,695,248)	(2,501,185)	(2,515,597)	(2,465,180)
7,059,329	2,422,375	2,402,809	2,235,988	2,446,613
-	-	-	-	-
\$ 5,452,437	\$ 654,159	\$ 1,019,749	\$ 1,021,033	\$ 726,462
4.1%	3.6%	3.4%	3.5%	3.4%
\$ 24,571	\$ (3,216)	\$ 12,636	\$ (1,102)	\$ 1,710

STATE OF OHIO

FUND BALANCES OF GOVERNMENTAL FUNDS FOR THE LAST TEN FISCAL YEARS

(modified accrual basis of accounting)
(dollars in thousands)

	2013	2012	2011
GENERAL FUND:			
Nonspendable.....	\$ 59,896	\$ 86,982	\$ 65,080
Restricted.....	1,126,686	1,027,885	1,078,652
Committed.....	751,615	824,607	671,210
Assigned.....	2,042,246	1,666,177	1,616,695
Unassigned.....	1,259,670	(415,658)	(1,208,029)
TOTAL GENERAL FUND.....	5,240,113	3,189,993	2,223,608
ALL OTHER GOVERNMENTAL FUNDS:			
Nonspendable, reported in:			
Special Revenue Funds.....	59,902	86,691	99,806
Restricted, reported in:			
Special Revenue Funds.....	2,671,751	2,039,390	2,091,135
Debt Service Funds.....	5,087,771	5,216,312	5,295,937
Capital Projects Funds.....	387,874	222,778	490,806
Committed, reported in:			
Special Revenue Funds.....	613,984	561,849	521,915
Unassigned, reported in:			
Special Revenue Funds.....	(395)	(547)	(25)
Capital Projects Funds.....	(5,388)	—	—
TOTAL ALL OTHER GOVERNMENTAL FUNDS.....	8,815,499	8,126,473	8,499,574
TOTAL GOVERNMENTAL FUNDS.....	\$ 14,055,612	\$ 11,316,466	\$ 10,723,182

	2010	2009	2008	2007	2006
GENERAL FUND:					
Reserved	\$ 634,254	\$ 560,762	\$ 744,371	\$ 687,131	\$ 617,733
Unreserved.....	(141,212)	213,054	1,857,001	1,568,395	1,291,950
TOTAL GENERAL FUND.....	493,042	773,816	2,601,372	2,255,526	1,909,683
ALL OTHER GOVERNMENTAL FUNDS:					
Reserved.....	12,975,477	11,549,682	11,237,699	5,391,969	6,371,192
Unreserved, reported in:					
Special Revenue Funds.....	(3,599,509)	(2,289,388)	(1,387,802)	(688,422)	(2,048,150)
Debt Service Funds.....	—	—	140	(20)	—
Capital Projects Funds.....	(194,099)	(148,155)	(256,324)	(240,976)	(165,591)
TOTAL ALL OTHER GOVERNMENTAL FUNDS.....	9,181,869	9,112,139	9,593,713	4,462,551	4,157,451
TOTAL GOVERNMENTAL FUNDS.....	\$ 9,674,911	\$ 9,885,955	\$ 12,195,085	\$ 6,718,077	\$ 6,067,134

Source:
Ohio Office of Budget and Management

Notes:

As a result of implementing GASB Statement 54: *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balances have been classified in new categories beginning in fiscal year 2011.

When practical, fund balances reported on the above table have been restated for prior period adjustments, corrections, and reclassifications; however, restatements do not include changes in reporting entity. For comparative purposes, however, the effects of such adjustments and corrections on the revenue and expenditure activity reported for the applicable fiscal years on the "Changes in Fund Balances for Governmental Funds" table and the "Condensed Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund" table may not have been determined for presentation on each of the two respective tables.

2005	2004
\$ 627,395	\$ 661,238
649,420	105,333
1,276,815	766,571
6,194,524	5,240,145
(2,369,192)	(1,614,473)
—	—
33,139	(178,063)
3,858,471	3,447,609
\$ 5,135,286	\$ 4,214,180

STATE OF OHIO

CONDENSED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE GENERAL FUND FOR THE LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

(dollars in thousands)

	2013	2012	2011	2010	2009
REVENUES:					
Income Taxes.....	\$ 9,798,658	\$ 9,063,827	\$ 8,771,965	\$ 7,172,356	\$ 7,705,081
Sales Taxes.....	8,637,501	8,297,544	7,785,452	7,108,573	7,062,149
Corporate and Public Utility Taxes	2,554,965	2,499,601	2,462,363	549,596	814,415
Motor Vehicle Fuel Tax.....	1,087,748	1,104,127	1,070,014	-	-
Cigarette Taxes	828,812	843,180	855,610	886,875	924,764
Other Taxes	747,882	670,831	682,637	589,121	587,806
Licenses, Permits and Fees	816,564	781,717	657,629	237,690	435,849
Sales, Services and Charges	59,839	64,025	63,323	51,811	51,653
Federal Government	7,225,992	7,131,978	8,122,729	6,753,767	6,848,974
Tobacco Settlement.....	-	-	-	-	-
Escheat Property	175,284	151,601	124,026	113,131	102,347
Investment Income	26,454	19,654	20,997	(12,331)	170,371
Other	283,339	300,150	297,932	498,261	455,254
TOTAL REVENUES	32,243,038	30,928,235	30,914,677	23,948,850	25,158,663
EXPENDITURES:					
Current Operating	29,451,874	29,972,837	29,837,914	23,719,349	26,290,239
Capital Outlay	42	-	-	-	67
Debt Service	-	-	-	-	-
TOTAL EXPENDITURES	29,451,916	29,972,837	29,837,914	23,719,349	26,290,306
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,791,122	955,398	1,076,763	229,501	(1,131,643)
OTHER FINANCING SOURCES (USES):					
Bonds, Notes and Certificates of Participation Issued.....	178,000	1,109,228	624,890	97,739	30,000
Premiums	7,911	60,983	1,200	3,560	500
Capital Leases	108	560	915	708	600
Transfers-in	545,356	314,048	477,418	373,807	446,576
Transfers-out	(2,928,231)	(1,472,254)	(1,574,293)	(990,195)	(1,173,439)
TOTAL OTHER FINANCING SOURCES (USES).....	(2,196,856)	12,565	(469,870)	(514,381)	(695,763)
SPECIAL ITEMS.....	1,463,506	-	-	-	-
NET CHANGE IN FUND BALANCES.....	2,057,772	967,963	606,893	(284,880)	(1,827,406)
FUND BALANCES, JULY 1	3,188,956	2,223,608	1,612,899	773,816	2,601,372
Increase (Decrease) for Changes in Inventories	(6,615)	(1,578)	3,816	4,106	(150)
FUND BALANCES, JUNE 30	\$ 5,240,113	\$ 3,189,993	\$ 2,223,608	\$ 493,042	\$ 773,816

Source:

Ohio Office of Budget and Management

Notes:

As a result of implementing GASB Statement 54: *Fund Balance Reporting and Governmental Fund Type Definitions*, the General Fund is reporting balances and activities previously reported within special revenue funds beginning in fiscal year 2011.

The July 1 fund balances, revenues, and expenditures have been restated for prior period adjustments, corrections, and reclassifications, when practical.

2008	2007	2006	2005	2004
\$ 8,955,642	\$ 8,863,302	\$ 8,889,463	\$ 8,563,376	\$ 7,645,597
7,556,034	7,432,423	7,302,441	7,816,395	7,596,254
1,198,202	1,583,791	1,774,113	1,468,576	1,381,752
-	-	-	-	-
950,644	986,546	1,084,142	577,671	557,532
601,557	612,304	584,689	591,998	580,143
328,260	288,648	209,054	148,877	121,953
51,351	48,876	46,067	41,911	44,233
5,626,381	5,362,256	5,526,049	5,724,597	5,904,388
1,135	-	-	-	-
137,125	83,991	145,695	118,719	103,767
395,408	416,563	305,425	140,891	43,029
582,672	252,599	177,066	259,019	240,020
26,384,411	25,931,299	26,044,204	25,452,030	24,218,668
25,122,530	25,129,616	25,215,213	24,439,150	23,696,295
10	114	204	-	-
-	14,575	536	543	541
25,122,540	25,144,305	25,215,953	24,439,693	23,696,836
1,261,871	786,994	828,251	1,012,337	521,832
7,998	525,000	629,392	419,349	613,000
-	-	921	26	-
1,533	9,999	4,959	122	260
496,538	346,399	365,326	366,376	543,443
(1,424,672)	(1,322,012)	(1,201,618)	(1,216,051)	(1,019,566)
(918,603)	(440,614)	(201,020)	(430,178)	137,137
-	-	-	-	-
343,268	346,380	627,231	582,159	658,969
2,255,526	1,909,683	1,276,815	695,788	105,147
2,578	(537)	5,637	(1,132)	2,455
\$ 2,601,372	\$ 2,255,526	\$ 1,909,683	\$ 1,276,815	\$ 766,571

STATE OF OHIO

TAX REVENUES OF GOVERNMENTAL FUNDS BY MAJOR SOURCE AND EFFECTIVE STATE INCOME TAX RATE FOR THE LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

(dollars in millions)

INCOME TAX	2013	2012	2011	2010	2009
Personal Income Tax Revenue.....	\$9,812	\$9,076	\$8,785	\$7,818	\$8,404
Personal Income(A).....	\$462,424	\$436,818	\$417,376	\$408,395	\$407,874
Average Effective State Income Tax Rate.....	2.12%	2.08%	2.10%	1.91%	2.06%
SALES TAX	2013	2012	2011	2010	2009
State Sales Tax Revenue.....	\$8,643	\$8,305	\$7,791	\$7,299	\$7,266

Sources:

U.S. Department of Commerce, Bureau of Economic Analysis
Ohio Office of Budget and Management

Note:

(A)-Data presented is as of December 31 of the given fiscal year.

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$9,766	\$9,701	\$9,726	\$9,399	\$8,480
<u>\$395,710</u>	<u>\$381,260</u>	<u>\$365,319</u>	<u>\$356,774</u>	<u>\$342,533</u>
<u>2.48%</u>	<u>2.54%</u>	<u>2.66%</u>	<u>2.63%</u>	<u>2.48%</u>

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$7,864	\$ 7,756	\$ 7,624	\$ 8,136	\$ 7,915

STATE OF OHIO

PERSONAL INCOME BY INDUSTRY, EFFECTIVE TAX RATE, EXEMPTIONS, AND INCOME TAX RATES FOR THE LAST TEN CALENDAR YEARS

STATE INCOME TAX BY INDUSTRY

(dollars in millions)

	2012	2011	2010	2009	2008
Services.....	\$ 132,344	\$ 123,939	\$ 118,820	\$ 115,300	\$ 112,598
Manufacturing.....	50,024	48,612	47,291	43,948	54,155
Government.....	53,886	49,969	49,452	49,779	47,866
Wholesale and Retail Trade.....	38,687	37,048	35,684	35,015	36,065
Finance, Insurance, and Real Estate.....	25,873	24,116	22,307	21,526	22,440
Construction.....	16,341	15,473	14,244	14,279	14,742
Transportation and Public Utilities.....	14,837	13,813	13,229	13,558	14,056
Other	130,432	123,848	116,349	114,990	105,952
Total Personal Income.....	<u>\$ 462,424</u>	<u>\$ 436,818</u>	<u>\$ 417,376</u>	<u>\$ 408,395</u>	<u>\$ 407,874</u>
Average Effective State Income Tax Rate.....	<u>2.12%</u>	<u>2.08%</u>	<u>2.10%</u>	<u>1.91%</u>	<u>2.06%</u>

EXEMPTIONS BY CALENDAR YEAR

Exemptions	2012	2011	2010	2009	2008
Personal Exemption for Taxpayer and Spouse.....	\$ 1,700	\$ 1,650	\$ 1,600	\$ 1,550	\$ 1,500
Dependent Exemption.....	1,700	1,650	1,600	1,550	1,500
Exemption Credit per Taxpayer, Spouse, and Dependent.....	20	20	20	20	20

Sources:

U.S. Department of Commerce, Bureau of Economic Analysis
Ohio Office of Budget and Management
Ohio Department of Taxation

2007	2006	2005	2004	2003
\$ 107,901	\$ 102,092	\$ 97,988	\$ 93,224	\$ 82,694
55,365	55,876	55,000	54,686	55,520
45,811	44,563	43,648	42,545	38,966
35,563	34,343	34,049	33,379	32,395
22,906	22,522	22,251	22,179	20,850
15,499	15,790	15,459	14,730	14,110
13,655	13,420	12,055	11,164	10,725
99,010	92,654	84,869	84,867	87,273
<u>\$ 395,710</u>	<u>\$ 381,260</u>	<u>\$ 365,319</u>	<u>\$ 356,774</u>	<u>\$ 342,533</u>
<u>2.48%</u>	<u>2.54%</u>	<u>2.66%</u>	<u>2.63%</u>	<u>2.48%</u>

2007	2006	2005	2004	2003
\$ 1,450	\$ 1,400	\$ 1,350	\$ 1,300	\$ 1,250
1,450	1,400	1,350	1,300	1,250
20	20	20	20	20

STATE OF OHIO

PERSONAL INCOME BY INDUSTRY, EFFECTIVE TAX RATE, EXEMPTIONS, AND INCOME TAX RATES FOR THE LAST TEN CALENDAR YEARS

(continued)

INCREMENTAL TAX RATES BY CALENDAR YEAR

Ohio Income Tax Brackets (A)	2012	2011	2010	2009
Tax Bracket 1.....	0.587%	0.587%	0.618%	0.618%
Tax Bracket 2.....	1.174%	1.174%	1.236%	1.236%
Tax Bracket 3.....	2.348%	2.348%	2.473%	2.473%
Tax Bracket 4.....	2.935%	2.935%	3.091%	3.091%
Tax Bracket 5.....	3.521%	3.521%	3.708%	3.708%
Tax Bracket 6.....	4.109%	4.109%	4.327%	4.327%
Tax Bracket 7.....	4.695%	4.695%	4.945%	4.945%
Tax Bracket 8.....	5.451%	5.451%	5.741%	5.741%
Tax Bracket 9.....	5.925%	5.925%	6.240%	6.240%

TAX BRACKETS BY CALENDAR YEAR

Ohio Income Tax Brackets (A)	2012	2011	2010	2009-2002
Tax Bracket 1.....	\$0- \$5,200	\$0- \$5,100	\$0- \$5,050	\$0 - \$5,000
Tax Bracket 2.....	5,200- 10,400	5,101- 10,200	5,050- 10,100	5,001 - 10,000
Tax Bracket 3.....	10,400- 15,650	10,201- 15,350	10,100- 15,150	10,001 - 15,000
Tax Bracket 4.....	15,650- 20,900	15,351- 20,450	15,150- 20,200	15,001 - 20,000
Tax Bracket 5.....	20,900- 41,700	20,451- 40,850	20,200- 40,350	20,001 - 40,000
Tax Bracket 6.....	41,700- 83,350	40,851- 81,650	40,350- 80,700	40,001 - 80,000
Tax Bracket 7.....	83,350- 104,250	81,651- 102,100	80,700- 100,900	80,001 - 100,000
Tax Bracket 8.....	104,250- 208,500	102,101- 204,200	100,900- 201,800	100,001 - 200,000
Tax Bracket 9.....	208,500 & above	204,200 & above	201,800 & above	200,001 & above

Note:

(A) - Beginning in 2010, O.R.C. 5747.02 (A) directed that the Tax Commission will adjust the income brackets for inflation.

2008	2007	2006	2005	2004	2003
0.618%	0.649%	0.681%	0.712%	0.743%	0.743%
1.236%	1.299%	1.361%	1.424%	1.486%	1.486%
2.473%	2.598%	2.722%	2.847%	2.972%	2.972%
3.091%	3.247%	3.403%	3.559%	3.715%	3.715%
3.708%	3.895%	4.083%	4.270%	4.457%	4.457%
4.327%	4.546%	4.764%	4.983%	5.201%	5.201%
4.945%	5.194%	5.444%	5.693%	5.943%	5.943%
5.741%	6.031%	6.320%	6.610%	6.900%	6.900%
6.240%	6.555%	6.870%	7.185%	7.500%	7.500%

STATE OF OHIO

STATE INDIVIDUAL INCOME TAX RETURNS AND LIABILITY BY INCOME LEVEL FOR TAX YEAR 2011 WITH COMPARATIVES FOR TAX YEAR 2003 (NINE YEARS AGO)

2011 TAX YEAR (most recent information available)			
Income Level	Federal Adjusted Gross Income (in thousands)	Ohio Tax Returns	
		Number	Percentage of Total Returns
\$200,001 & Above	\$122,536,312	138,825	2.63%
\$100,001-\$200,000	55,424,857	397,440	7.52%
\$80,001-\$100,000	27,999,270	291,269	5.51%
\$40,001-\$80,000	76,688,023	1,208,593	22.87%
\$20,001-\$40,000	42,978,185	1,234,042	23.35%
\$15,001-\$20,000	8,881,503	404,881	7.66%
\$10,001-\$15,000	7,340,930	442,118	8.37%
\$5,001-\$10,000	5,530,549	485,909	9.19%
\$5,000 & Under	5,356,528	681,818	12.90%
	<u>\$352,736,157</u>	<u>5,284,895</u>	<u>100.00%</u>
2003 TAX YEAR			
Income Level	Federal Adjusted Gross Income (in thousands)	Ohio Tax Returns	
		Number	Percentage of Total Returns
\$200,001 & Above	\$68,263,241	90,918	1.72%
\$100,001-\$200,000	36,916,445	283,017	5.34%
\$80,001-\$100,000	24,052,346	270,765	5.11%
\$40,001-\$80,000	76,047,350	1,345,945	25.40%
\$20,001-\$40,000	42,758,888	1,460,565	27.56%
\$15,001-\$20,000	7,822,220	447,227	8.44%
\$10,001-\$15,000	5,660,073	453,135	8.55%
\$5,001-\$10,000	3,533,586	473,644	8.94%
\$5,000 & Under	1,295,483	473,934	8.94%
	<u>\$266,349,632</u>	<u>5,299,150</u>	<u>100.00%</u>

Source:

Ohio Department of Taxation

Note:

(A) The effective tax rate is calculated by dividing Ohio income tax receipts by federal adjusted gross income.

Ohio Income Tax Liability		
Tax Receipts (in thousands)	Percentage of Total Taxes	Effective Tax Rate (A)
\$2,872,191	34.84%	2.34%
1,884,907	22.86%	3.40%
820,772	9.95%	2.93%
1,859,365	22.55%	2.42%
692,647	8.40%	1.61%
73,802	0.90%	0.83%
35,453	0.43%	0.48%
441	0.01%	0.01%
4,804	0.06%	0.09%
<u>\$8,244,382</u>	<u>100.00%</u>	2.34%

Ohio Income Tax Liability		
Tax Receipts (in thousands)	Percentage of Total Taxes	Effective Tax Rate (A)
\$2,231,591	27.70%	3.27%
1,576,817	19.57%	4.27%
883,279	10.96%	3.67%
2,320,321	28.80%	3.05%
915,391	11.36%	2.14%
83,878	1.04%	1.07%
34,599	0.43%	0.61%
10,336	0.13%	0.29%
414	0.01%	0.03%
<u>\$8,056,626</u>	<u>100.00%</u>	3.02%

STATE OF OHIO

SALES TAX REVENUE BY TYPE, TAX REVENUES OF GOVERNMENTAL FUNDS FOR THE LAST TEN FISCAL YEARS

(cash basis of accounting)

(dollars in thousands)

	2013	2012	2011	2010	2009
Vendors' Sales.....	\$ 7,485,702	\$ 7,190,870	\$ 6,752,244	\$ 6,349,058	\$ 6,430,446
Motor Vehicles and Watercraft.....	1,110,055	1,066,141	988,447	894,332	885,234
Alcoholic Beverages.....	41,683	38,814	36,218	35,051	33,676
Delinquencies and Assessments.....	63,708	74,956	63,582	62,046	52,204
Permissive Taxes:					
County Levies.....	16,046	14,970	14,249	13,644	13,763
Transit Authorities.....	4,008	3,845	3,635	3,383	3,436
Total Sales Tax Revenue.....	<u>\$ 8,721,202</u>	<u>\$ 8,389,596</u>	<u>\$ 7,858,375</u>	<u>\$ 7,357,514</u>	<u>\$ 7,418,759</u>
Base State Sales Tax Rates.....	<u>5.75%</u>	<u>5.50%</u>	<u>5.50%</u>	<u>5.50%</u>	<u>5.50%</u>

Source:

Ohio Department of Taxation
Ohio Office of Budget and Management

2008	2007	2006	2005	2004
\$ 6,794,114	\$ 6,677,060	\$ 6,621,450	\$ 6,957,051	\$ 6,601,482
975,833	978,029	994,121	1,122,538	1,183,196
31,435	29,132	27,118	26,878	24,918
64,293	46,366	30,354	24,867	25,099
14,250	13,921	13,044	12,157	11,984
3,088	2,940	2,929	2,907	2,835
<u>\$ 7,883,013</u>	<u>\$ 7,747,448</u>	<u>\$ 7,689,016</u>	<u>\$ 8,146,398</u>	<u>\$ 7,849,514</u>
5.50%	5.50%	5.50%	6.00%	6.00%

STATE OF OHIO

WORKERS' COMPENSATION ENTERPRISE FUND ACTIVE EMPLOYERS, PREMIUM AND ASSESSMENT INCOME AND ACTUAL AVERAGE COLLECTED PREMIUM RATE FOR THE LAST TEN FISCAL YEARS

	2013	2012	2011	2010	2009
Active Employers by Type					
Private.....	249,085	249,668	250,432	251,009	257,012
Public (Local).....	3,794	3,801	3,802	3,790	3,791
Public (State).....	129	122	125	124	124
Self-Insured.....	1,205	1,196	1,203	1,202	1,188
Black Lung.....	36	35	39	37	38
Marine Fund.....	139	132	120	106	98
Total.....	<u>254,388</u>	<u>254,954</u>	<u>255,721</u>	<u>256,268</u>	<u>262,251</u>
Premium & Assessment Income <i>(dollars in thousands)</i>					
Premium & Assessment Income.....	\$ 1,533,153	\$ 1,992,018	\$ 1,983,255	\$ 2,148,280	\$ 2,469,550
Provision for Uncollectibles.....	<u>(40,764)</u>	<u>(47,540)</u>	<u>(48,075)</u>	<u>(29,859)</u>	<u>(108,620)</u>
Total Premium & Assessment Income.....	<u>\$ 1,492,389</u>	<u>\$ 1,944,478</u>	<u>\$ 1,935,180</u>	<u>\$ 2,118,421</u>	<u>\$ 2,360,930</u>
Average Published Rate per \$100 of Payroll:					
Private Employers.....	\$1.43	\$1.43	\$1.49	\$1.49	\$1.55
Public Employers-Taxing Districts.....	1.24	1.31	1.38	1.46	1.76

Sources:

Ohio Bureau of Workers' Compensation Year-End Statistics Report
Ohio Bureau of Workers' Compensation Actuarial Report

Note:

In June 2007, House Bill 100 passed granting BWC the authority to assess employers in future periods for amounts needed to fund the Disabled Worker's Relief Fund. The net impact of this change was a \$1.9 billion increase in assessment income during fiscal year 2007.

2008	2007	2006	2005	2004
264,870	270,499	283,038	283,733	283,620
3,810	3,783	3,771	3,765	3,733
125	126	126	129	126
1,174	1,139	1,136	1,127	1,104
39	37	36	37	36
92	95	91	82	90
<u>270,110</u>	<u>275,679</u>	<u>288,198</u>	<u>288,873</u>	<u>288,709</u>

\$ 2,235,092	\$ 4,329,362	\$ 2,173,327	\$ 2,269,204	\$ 2,232,655
<u>(96,690)</u>	<u>(58,429)</u>	<u>(70,038)</u>	<u>(68,070)</u>	<u>(105,873)</u>
<u>\$ 2,138,402</u>	<u>\$ 4,270,933</u>	<u>\$ 2,103,289</u>	<u>\$ 2,201,134</u>	<u>\$ 2,126,782</u>

\$1.76	\$1.85	\$1.85	\$1.76	\$1.98
1.85	1.84	1.87	1.89	1.84

STATE OF OHIO

LOTTERY COMMISSION ENTERPRISE FUND TICKET SALES BY MAJOR GAME TYPE FOR THE LAST TEN FISCAL YEARS (dollars in millions)

	2013	2012	2011	2010	2009
Online Games:					
Pick 3.....	\$ 345.2	\$ 357.4	\$ 364.4	\$ 366.7	\$ 382.5
Pick 4.....	189.8	207.9	209.0	201.3	205.9
Pick 5 (H).....	28.0	-	-	-	-
Buckeye 5/Rolling Cash 5	61.5	63.8	62.4	67.1	67.2
Super Lotto/Classic Lotto(A).....	-	-	-	-	-
Classic Lotto(A).....	41.5	42.3	42.7	42.8	43.9
Raffle(B).....	9.1	10.0	10.0	9.1	9.3
Kicker(G).....	5.1	0.9	10.3	24.1	21.4
Mega Millions/Megaplier(G).....	102.8	179.3	165.0	215.8	193.0
EZ Play(C).....	68.0	46.5	30.9	30.4	34.3
Ten-OH!(D)(H).....	0.8	8.3	9.2	9.7	11.0
Keno(E).....	251.5	209.8	157.9	120.6	99.8
Power Ball/Power Play(F).....	166.6	105.3	76.4	23.6	-
Total Online Games.....	1,269.9	1,231.5	1,138.2	1,111.2	1,068.3
Instant Games.....	1,428.0	1,507.5	1,462.8	1,379.0	1,349.4
Total Ticket Sales.....	<u>\$ 2,697.9</u>	<u>\$ 2,739.0</u>	<u>\$ 2,601.0</u>	<u>\$ 2,490.2</u>	<u>\$ 2,417.7</u>

Source:

Ohio Lottery Commission

Notes:

- (A) - In January 2007, the Classic Lotto game replaced the Super Lotto game.
- (B) - Raffle to Riches was a new game started in 2007.
- (C) - In April 2008, the new EZ Play game was introduced.
- (D) - In August 2007, the game Ten-OH! was introduced.
- (E) - In 2009, the Keno game was introduced.
- (F) - In fiscal year 2010, the Power Ball / Power Play was introduced.
- (G) - In fiscal year 2011, the Kicker was retired and the Megaplier was added.
Kicker was reintroduced in 2012 as an add-on to Classic Lotto.
- (H) - August 2012, the Ten-Oh game was replaced by Pick 5.

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 387.1	\$ 370.9	\$ 377.3	\$ 387.7	\$ 396.8
198.8	183.0	175.7	170.1	165.2
-	-	-	-	-
70.5	72.9	72.6	74.8	66.6
-	21.8	76.3	113.0	143.8
41.2	21.8	-	-	-
10.0	17.8	-	-	-
21.4	21.3	21.6	19.9	24.5
201.0	196.1	223.4	176.4	191.8
12.3	-	-	-	-
18.0	-	-	-	-
-	-	-	-	-
-	-	-	-	-
960.3	905.6	946.9	941.9	988.7
<u>1,364.8</u>	<u>1,353.8</u>	<u>1,274.0</u>	<u>1,217.2</u>	<u>1,166.0</u>
<u>\$ 2,325.1</u>	<u>\$ 2,259.4</u>	<u>\$ 2,220.9</u>	<u>\$ 2,159.1</u>	<u>\$ 2,154.7</u>

STATE OF OHIO

RATIOS OF OUTSTANDING DEBT BY TYPE FOR THE LAST TEN FISCAL YEARS

(dollars in thousands)					
Governmental Activities					
As of June 30,	General Obligation Bonds	Revenue Bonds and Notes	Special Obligation Bonds	Certificates of Participation	Capital Leases
2013	\$ 8,667,232	\$ 6,486,884	\$ 1,886,134	\$ 198,266	\$ 2,294
2012	8,888,085	7,129,786	2,090,889	156,664	4,199
2011	7,872,276	7,156,025	2,260,853	179,935	6,530
2010	7,343,289	6,891,331	2,338,094	200,428	8,624
2009	7,138,051	6,646,593	2,427,556	216,537	9,929
2008	7,310,376	6,413,182	2,585,319	187,336	9,804
2007	7,583,266	811,910	2,966,105	122,182	18,737
2006	6,893,521	720,675	3,317,325	90,389	3,366
2005	6,039,203	591,888	3,699,936	92,142	2,471
2004	5,420,711	607,958	3,914,168	6,480	3,460

Sources:

U.S. Department of Commerce, Bureau of Economic Analysis

Ohio Office of Budget and Management

Note:

Balances have been restated for prior period adjustments, corrections, and reclassifications, when practical.

(dollars in thousands)

Business-Type Activities					
Revenue Bonds	Capital Leases	Total Primary Government	Percentage of Personal Income	Per Capita	
\$ 15,422	\$ 33,009	\$ 17,289,241	3.74%	1,498	
31,633	45,289	18,346,545	4.21%	1,589	
47,889	58,007	17,581,515	4.21%	1,524	
64,200	66,757	16,912,723	4.12%	1,465	
80,657	3	16,519,326	4.05%	1,438	
97,286	12	16,603,315	4.20%	1,448	
115,740	22	11,617,962	3.05%	1,012	
135,215	12	11,160,503	3.06%	974	
151,063	205	10,576,908	2.96%	923	
158,578	30,368	10,141,723	2.96%	887	

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STATE OF OHIO

RATIOS OF GENERAL AND SPECIAL OBLIGATION BONDED DEBT OUTSTANDING FOR THE LAST TEN FISCAL YEARS

As of June 30,	Bonded Debt (dollars in thousands)			Net Bonded Debt	Percentage of Personal Income	Per Capita Net Bonded Debt
	General Obligation Bonds	Special Obligation Bonds	Less Amount Restricted for Bond Repayment			
2013	\$8,667,232	\$1,886,134	\$4,856	\$10,548,510	2.28%	914
2012	8,888,085	2,090,889	34,923	10,944,051	2.51%	948
2011	7,872,276	2,260,853	16,857	10,116,272	2.42%	877
2010	7,343,289	2,338,094	1,124	9,680,259	2.36%	839
2009	7,138,051	2,427,556	931	9,564,676	2.35%	833
2008	7,310,376	2,585,319	8,954	9,886,741	2.50%	862
2007	7,583,266	2,966,105	11,680	10,537,691	2.76%	918
2006	6,893,521	3,317,325	10,994	10,199,852	2.79%	890
2005	6,039,203	3,699,936	39,877	9,699,262	2.72%	846
2004	5,420,711	3,914,168	71,736	9,263,143	2.70%	810

Sources:

U.S. Department of Commerce, Bureau of Economic Analysis

Ohio Office of Budget and Management

Note:

This table includes general and special obligation bonds for which debt service payments have been made from the following combining funds in the Debt Service and Capital Projects Funds. Balances have been restated for prior period adjustments, corrections, and reclassifications, when practical.

Debt Service Fund:

Coal Research/Development General Obligations
Highway General Obligations
Local Infrastructure Improvements General Obligations
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
Persian Gulf Conflict Compensation General Obligation
Job Ready Site Development General Obligations
School Building Program Special Obligation
Lease Rental Special Obligations*

Capital Projects Fund:

Mental Health/Developmental Disabilities Facilities Improvements
Parks and Recreation Improvements
Adult Correctional Building Improvements
Administrative Service Building Improvements
Youth Services Building Improvements
Ohio Parks and Natural Resources

* - As of fiscal year 2012, Lease Rental Special Obligations encompasses Chapter 154 Special Obligations, Higher Education Facilities Special Obligations, Mental Health Facilities Special Obligations, Parks and Recreation Facilities Special Obligations, and Ohio Building Authority Special Obligations.

STATE OF OHIO

ANNUAL LIMITATION ON DEBT SERVICE EXPENDITURES (BUDGETARY BASIS) FOR THE LAST TEN FISCAL YEARS (dollars in thousands)

	2013(A)	2012(A)	2011(A)	2010(A)	2009(A)
Debt Service Expenditures.....	\$ 1,204,776	\$ 692,776	\$ 755,023	\$ 710,284	\$ 1,075,938
General Revenue Fund (GRF) Revenues and Transfers from the Lottery Enterprise Fund.....	\$ 30,362,815	\$ 27,956,513	\$ 26,777,100	\$ 24,108,466	\$ 27,386,792
Calculation of Annual 5% Debt Service Cap.....	\$ 1,518,141	\$ 1,397,826	\$ 1,338,855	\$ 1,205,423	\$ 1,369,340
Amount Under the Debt Service Expenditure Cap.....	\$ 313,365	\$ 705,050	\$ 583,832	\$ 495,139	\$ 293,402
Ratio of Debt Service Expenditures to Total GRF Revenues and Lottery Transfers.....	3.97%	2.48%	2.82%	2.95%	3.93%

Limitations on Debt

A 1999 amendment to the Ohio Constitution provides an annual debt service "cap" on general obligation bonds and other direct obligations payable from the General Revenue Fund (GRF) or net state lottery proceeds. Generally, such bonds may not be issued if the future fiscal year debt service on the new bonds and previously issued bonds exceeds five percent of total estimated GRF revenues plus net state lottery proceeds during the fiscal year of issuance. Application of the cap may be waived in a particular instance by a three-fifths vote of each house of the General Assembly and may be changed by future constitutional amendments. Direct obligations of the State include, for example, special obligation bonds issued by the Ohio Building Authority and the Treasurer of State that are paid from GRF appropriations, but exclude bonds such as highway bonds that are paid from highway user receipts.

Source:
Ohio Office of Budget and Management

Note:

(A) Debt Service Expenditures reflect the restructuring of net debt service payments into later fiscal years.

2008	2007	2006	2005	2004
\$ 1,231,640	\$ 1,216,382	\$ 1,128,592	\$ 1,097,800	\$ 1,013,200
\$ 27,331,442	\$ 26,447,719	\$ 26,492,278	\$ 26,195,600	\$ 24,678,900
\$ 1,366,572	\$ 1,322,386	\$ 1,324,614	\$ 1,309,780	\$ 1,233,945
\$ 134,932	\$ 106,004	\$ 196,022	\$ 211,980	\$ 220,745
4.51%	4.60%	4.26%	4.19%	4.11%

STATE OF OHIO
REVENUE BOND AND NOTE COVERAGE
FOR THE LAST TEN FISCAL YEARS
(dollars in thousands)

Economic Development and Revitalization Project Revenue Bonds and Notes

Issuer: Treasurer of State

Fiscal Year	Liquor Control Enterprise Fund			Debt Service Requirements			
	Gross Liquor Revenues	Direct Operating Expenses Exclusive of Depreciation	Net Revenue Available For Debt Service	Principal	Interest	Total	Coverage
2013 (A)	\$485,607	\$310,209	\$175,398	\$26,440	\$15,168	\$41,608	4.22
2012 (B)	791,454	543,375	248,079	119,625	31,613	151,238	1.64
2011	733,573	507,417	226,156	24,710	31,682	56,392	4.01
2010	706,736	488,730	218,006	21,940	25,447	47,387	4.60
2009	689,283	479,412	209,871	21,470	23,853	45,323	4.63
2008	663,830	459,638	204,192	16,480	23,094	39,574	5.16
2007	639,664	443,708	195,956	15,445	23,810	39,255	4.99
2006	606,905	422,577	184,328	10,950	20,914	31,864	5.78
2005	556,213	400,878	155,335	9,130	19,170	28,300	5.49
2004	520,161	374,275	145,886	8,195	15,627	23,822	6.12

Infrastructure Bank Revenue Bonds

Issuer: Treasurer of State

Fiscal Year	Highway Operating Fund			Debt Service Requirements			
	Gross Revenues (C)	Direct Operating Expenses	Net Revenue Available For Debt Service	Principal	Interest	Total	Coverage
2013	\$160,339	N/A	\$160,339	\$123,685	\$44,357	\$168,042	0.95
2012	152,561	N/A	152,561	123,235	50,338	173,573	0.88
2011	147,045	N/A	147,045	114,095	40,395	154,490	0.95
2010	145,094	N/A	145,094	111,080	36,632	147,712	0.98
2009	150,609	N/A	150,609	123,240	34,716	157,956	0.95
2008	119,077	N/A	119,077	104,960	23,092	128,052	0.93
2007	92,167	N/A	92,167	80,520	18,876	99,396	0.93
2006	73,373	N/A	73,373	60,840	13,628	74,468	0.99
2005	66,592	N/A	66,592	53,045	14,020	67,065	0.99
2004	65,542	N/A	65,542	38,380	11,459	49,839	1.32

(continued)

Notes:

- (A) On February 1, 2013, the State granted a 25-year franchise on its spirituous liquor system. Activity of the Liquor Control Enterprise Fund ceased as of January 31, 2013.
- (B) Fiscal year 2012 debt service requirements includes payments for Bond Anticipation Notes (BANS), the term of which is no longer than one year.
- (C) The gross revenue for Infrastructure Bank Revenue Bonds includes GARVEE receipts, which stands for Grant Anticipation Revenue Vehicles, and other revenue. GARVEE receipts are capital market borrowings repaid by federal transportation funds deposited in the State's Highway Operating Fund.

STATE OF OHIO
REVENUE BOND AND NOTE COVERAGE
FOR THE LAST TEN FISCAL YEARS
(dollars in thousands)
(continued)

Buckeye Tobacco Settlement Financing Authority Revenue Bonds

Buckeye Tobacco Settlement Financing Authority Revenue Bonds Fund				Debt Service Requirements			
Fiscal Year	Gross Revenues (D)	Direct Operating Expenses Exclusive of Depreciation	Net Revenue Available For Debt Service	Principal	Interest	Total	Coverage
2013	\$296,261	N/A	\$296,261	\$12,320	\$285,700	\$298,020	0.99
2012	295,259	N/A	295,259	20,295	274,874	295,169	1.00
2011	291,908	N/A	291,908	23,760	275,967	299,727	0.97
2010	305,096	N/A	305,096	28,695	277,323	306,018	1.00
2009	374,674	N/A	374,674	98,585	282,012	380,597	0.98
2008	348,028	N/A	348,028	33,285	167,255	200,540	1.74

Ohio Building Authority Revenue Bonds

Ohio Building Authority Enterprise Fund				Debt Service Requirements			
Fiscal Year	Gross Revenues (E)	Direct Operating Expenses Exclusive of Depreciation	Net Revenue Available For Debt Service	Principal	Interest	Total	Coverage
2008 (F)	\$27,527	\$28,078	(\$551)	\$2,686	\$30	\$2,716	N/A
2007	27,581	27,923	(342)	4,653	149	4,802	N/A
2006	27,980	25,165	2,815	2,047	298	2,345	1.20
2005	27,257	26,562	695	1,691	408	2,099	0.33
2004	26,484	26,881	(397)	3,730	5,544	9,274	N/A
2003	27,388	29,330	(1,942)	3,531	1,394	4,925	N/A

(continued)

Notes (continued):

(D) The Buckeye Tobacco Settlement Financing Authority revenue bonds were first issued in fiscal year 2008.

Gross revenues consist of tobacco settlement receipts (TSRs) and investment income.

(E) Gross revenues consist of operating revenues and investment income.

(F) The final debt service payments on the Ohio Building Authority Revenue Bonds were made during fiscal year 2008.

STATE OF OHIO
REVENUE BOND AND NOTE COVERAGE
FOR THE LAST TEN FISCAL YEARS
(dollars in thousands)
(continued)

Bureau of Workers' Compensation Revenue Bonds
Issuer: Ohio Building Authority

Fiscal Year	Workers' Compensation Enterprise Fund			Debt Service Requirements			
	Gross Revenues (E)	Direct Operating Expenses Exclusive of Depreciation	Net Revenue Available For Debt Service	Principal	Interest	Total	Coverage
2013 (G)	\$2,404,966	\$3,419,204	(\$1,014,238)	\$15,915	\$1,543	\$17,458	N/A
2012	4,002,237	1,934,524	2,067,713	15,890	2,326	18,216	113.51
2011	4,314,528	2,343,117	1,971,411	15,865	3,110	18,975	103.90
2010 (H)	4,183,060	2,849,661	1,333,399	15,930	3,866	19,796	67.36
2009	2,183,392	2,145,947	37,445	16,005	4,596	20,601	1.82
2008	2,880,519	2,663,456	217,063	15,055	5,291	20,346	10.67
2007 (I)	5,200,066	2,749,217	2,450,849	14,150	5,901	20,051	122.23
2006	2,882,383	2,002,722	879,661	13,190	6,472	19,662	44.74
2005	3,201,561	3,229,197	(27,636)	5,300	6,578	11,878	N/A
2004	3,388,523	3,056,227	332,296	—	6,183	6,183	53.74

Source:
Ohio Office of Budget and Management

Notes (continued):

- (E) Gross revenues consist of operating revenues and investment income.
- (G) During fiscal year 2013, the Bureau of Workers' Compensation (BWC) adjusted its premium rates and recorded a premium rebate.
- (H) Investment income for fiscal year 2010 increased by approximately \$2 billion as a result of the implementation of a strategy to diversify fixed and equity investments, a comprehensive update to BWC's investment policy, and the selection of investment managers to execute its passive investment strategy.
- (I) In June 2007, House Bill 100 passed granting BWC the authority to assess employers in future periods for amounts needed to fund the Disabled Worker's Relief Fund. The net impact of this change was a \$1.9 billion increase in operating revenues during fiscal year 2007.

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STATE OF OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS FOR THE LAST TEN CALENDAR YEARS

Calendar Year	Population (in thousands)				Per Capita Personal Income		
	U.S.	Change from Prior Period	Ohio	Change from Prior Period	U.S.	Ohio	Ohio as a Percentage of U.S.
2012	313,914	2,322	11,544	(1)	\$42,693	\$40,057	93.8%
2011	311,592	2,242	11,545	9	41,663	37,791	90.7%
2010	309,350	2,343	11,536	(7)	39,945	36,180	90.6%
2009	307,007	2,947	11,543	57	39,138	35,381	90.4%
2008	304,060	2,439	11,486	19	39,751	35,511	89.3%
2007	301,621	2,223	11,467	(11)	38,611	34,874	90.3%
2006	299,398	2,988	11,478	14	36,276	33,338	91.9%
2005	296,410	2,755	11,464	5	34,495	31,867	92.4%
2004	293,655	2,866	11,459	21	33,041	31,135	94.2%
2003	290,789	2,848	11,438	28	31,487	29,947	95.1%

Sources:

U.S. Department of Commerce, Bureau of Economic Analysis for Population, Income, and Employment
 Ohio Department of Job and Family Services for unemployment rates
 Ohio Department of Education for school enrollment
 Ohio Department of Public Safety for motor vehicle registrations

Civilian Labor Force (in thousands)			
Ohioans Employed	Ohio's Unemployment Rate	Public School Enrollment in Ohio (in thousands)	Motor Vehicles Registered in Ohio (in thousands)
6,617	7.2%	1,850	11,840
6,521	8.6%	1,860	11,788
6,454	10.1%	1,872	12,027
6,469	10.2%	1,893	11,792
6,819	6.6%	1,882	11,945
6,829	5.6%	1,890	12,022
6,894	5.5%	1,835	12,128
6,792	5.9%	1,845	12,018
6,733	6.1%	1,844	12,192
6,669	6.1%	1,838	12,084

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STATE OF OHIO
PRINCIPAL EMPLOYERS
FOR CALENDAR YEARS 2012 AND 2004

Employer	2012			2004(A)		
	Employees	Rank	Percentage of Total State Employment	Employees	Rank	Percentage of Total State Employment
United States Government	78,452	1	1.19%	78,509	1	1.18%
Wal-Mart Stores	50,625	2	0.77%	42,800	3	0.64%
State of Ohio	50,013	3	0.76%	58,965	2	0.89%
Cleveland Clinic Health System	39,300	4	0.59%	28,950	5	0.43%
Kroger Company	39,000	5	0.59%	32,700	4	0.49%
Catholic Healthcare Partners	31,300	6	0.47%			
The Ohio State University	28,300	7	0.43%	22,100	7	0.33%
University Hospitals Health System	21,000	8	0.32%	25,000	6	0.38%
JP Morgan Chase & Co	20,500	9	0.31%			
Giant Eagle, Inc	19,500	10	0.29%			
General Motors Corporation				21,900	8	0.33%
General Electric Company				20,000	9	0.30%
Ford Motor Company				20,000	10	0.30%

Sources:

U.S. Department of Commerce, Bureau of Economic Analysis
Ohio Department Services Agency, Office of Strategic Research
State of Ohio Comprehensive Annual Report for Fiscal Year 2012 and 2004

Note:

(A) Calendar year 2004 was the most recent year for which data was available for the required nine year comparison.

STATE OF OHIO

FULL-TIME AND PART-TIME PERMANENT STATE EMPLOYEES
DURING THE MONTH OF JUNE BY FUNCTION/PROGRAM
FOR THE LAST TEN FISCAL YEARS

Function/Program	Number of Employees				
	2013	2012	2011	2010	2009
Primary, Secondary and Other Education.....	971	970	1,034	1,045	1,122
Higher Education Support.....	70	70	77	76	92
Public Assistance and Medicaid.....	2,621	2,769	2,811	2,880	2,772
Health and Human Services.....	8,301	8,604	9,018	9,401	9,671
Justice and Public Protection.....	19,974	20,196	21,477	21,906	22,465
Environmental Protection and Natural Resources.....	2,712	2,745	2,796	2,900	3,004
Transportation.....	4,964	5,218	5,507	5,562	5,549
General Government.....	4,839	4,984	5,183	5,305	5,214
Community and Economic Development.....	860	820	852	902	924
Workers' Compensation.....	1,847	1,882	2,019	2,231	2,335
Lottery Commission.....	335	326	330	353	346
Unemployment Compensation.....	587	611	599	622	554
Other.....	799	818	896	922	959
Total.....	<u>48,880</u>	<u>50,013</u>	<u>52,599</u>	<u>54,105</u>	<u>55,007</u>

Source:

Ohio Department of Administrative Services

2008	2007	2006	2005	2004
1,174	1,207	1,194	1,186	1,201
93	98	91	81	83
3,108	3,314	3,299	3,272	3,115
10,312	10,549	10,665	11,037	11,144
23,410	23,682	23,599	23,683	23,319
3,058	3,086	3,095	3,146	3,232
5,624	5,711	5,831	5,808	5,819
5,338	5,294	5,419	5,362	5,400
902	914	955	1,029	1,007
2,382	2,549	2,548	2,668	2,675
339	329	331	335	339
552	535	564	590	613
981	958	979	972	1,018
<u>57,273</u>	<u>58,226</u>	<u>58,570</u>	<u>59,169</u>	<u>58,965</u>

STATE OF OHIO

OPERATING INDICATORS BY FUNCTION/PROGRAM FOR THE LAST TEN FISCAL YEARS

Function/Program	2013	2012	2011	2010	2009
<i>Primary, Secondary and Other Education</i>					
Ohio Department of Education:					
Fall Student Enrollment (Public Schools).....	1,850,281	1,859,821	1,872,370	1,895,768	1,881,631
Public School Districts (A).....	612	612	612	612	612
Community School Districts (A).....	369	341	295	310	318
Vocational School Districts.....	49	49	49	49	49
High School Graduation Rate (by School year).....	(B)	81.3%	79.7%	84.3%	83.0%
<i>Higher Education Support</i>					
Ohio Board of Regents:					
Student Enrollment at State-Assisted Institutions.....	521,368	539,058	543,468	522,913	478,376
State-Assisted Institutions.....	37	37	37	37	37
Ohio Instructional Grant Recipients (C)(D).....	—	—	—	—	51,138
Ohio College Opportunity Grant Recipients (C).....	94,479	98,751	78,334	66,779	77,481
Student Choice Grant Program Recipients (D).....	—	—	—	—	58,562
<i>Public Assistance and Medicaid</i>					
Ohio Department of Job and Family Services:					
Individuals with Medicaid Coverage.....	2,382,381	2,213,104	2,151,760	2,035,693	1,878,345
Individuals Receiving Cash Assistance (OWF).....	140,368	181,934	224,647	227,657	187,878
Individuals on ODJFS Medicaid Waiver.....	10,941	13,410	13,146	12,897	12,102
Ohio Department of Aging:					
Individuals on PASSPORT Waiver.....	38,379	42,060	41,443	38,185	36,273
Ohio Department of Developmental Disabilities:					
Individuals on DDD Waiver.....	29,066	28,077	26,416	24,023	21,429
<i>Health and Human Services</i>					
Ohio Department of Alcohol & Drug Addiction Services:					
Clients Treated	95,956	91,841	97,033	100,802	103,469
Ohio Department of Aging:					
Clients Served-PASSPORT.....	42,521	42,060	41,443	38,188	36,273
Clients Served-Congregate Meals (G).....	48,541	50,347	63,453	60,264	67,653
Clients Served-Home Delivered Meals.....	35,960	36,056	39,037	44,735	47,036
Clients Served-Transportation Provided.....	20,273	21,702	20,144	27,413	29,665
Ohio Department of Health:					
Average Monthly Caseload-Women, Infants, & Children.....	267,011	277,379	283,997	301,587	301,684
Ohio Department of Mental Health:					
Clients Served.....	8,102	7,764	6,730	6,745	5,600
Facilities' Admissions.....	7,089	6,756	5,753	5,756	6,084
Facilities' Average Daily Residence Population.....	1,013	1,008	977	989	1,011
Ohio Department of Developmental Disabilities:					
Individuals Served (F).....	466,634	451,907	446,939	429,132	412,341
Facilities' Average Daily Residence Population.....	1,000	1,184	1,228	1,335	1,462
<i>Justice and Public Protection</i>					
Ohio Department of Public Safety:					
Crashes Investigated.....	63,599	64,519	69,113	68,222	68,861
Total Arrests.....	576,700	554,794	508,418	497,915	556,635
Ohio Department of Rehabilitation and Correction:					
Inmate Population.....	50,153	49,774	50,561	50,807	50,919
<i>Environmental Protection and Natural Resources</i>					
Ohio Department of Natural Resources:					
Licenses and Registrations (E).....	2,387,225	2,506,036	2,434,183	2,520,192	2,592,488

2008	2007	2006	2005	2004
1,890,154	1,835,188	1,842,943	1,845,351	1,843,898
612	611	610	612	611
312	309	293	248	164
49	49	49	49	49
84.6%	86.9%	86.1%	86.2%	85.9%
465,856	457,322	455,786	457,333	457,281
37	37	38	38	37
63,601	83,942	106,310	104,512	102,227
52,130	25,567	—	—	—
58,499	59,400	58,656	57,621	55,859
1,761,529	1,736,971	1,730,544	1,687,465	1,618,900
170,570	169,135	180,253	190,265	193,943
12,029	11,606	10,135	10,391	10,066
35,872	33,943	33,279	31,656	29,242
18,264	16,533	14,978	12,438	10,828
100,270	99,314	95,081	93,919	89,389
35,751	33,943	33,042	31,499	29,093
66,132	65,366	71,522	70,817	75,279
46,432	44,607	52,317	39,926	46,304
30,798	29,800	32,558	29,756	30,517
289,593	279,735	276,757	272,632	267,300
5,859	7,419	7,728	7,669	7,486
6,111	6,424	6,715	6,584	6,399
1,036	1,053	1,050	1,034	1,046
354,004	343,955	319,930	319,965	335,814
1,517	1,603	1,605	1,659	2,826
68,974	67,850	70,904	79,359	83,740
582,282	555,587	554,570	500,036	460,305
50,191	49,199	46,356	43,928	43,889
2,452,929	2,481,574	2,417,488	2,436,105	2,497,563

(continued)

STATE OF OHIO

OPERATING INDICATORS BY FUNCTION/PROGRAM FOR THE LAST TEN FISCAL YEARS (continued)

Function/Program	2013	2012	2011	2010	2009
<i>Transportation</i>					
Ohio Department of Transportation:					
Pavement Resurfacing (in miles):					
Two-Lane.....	2,296	2,683	2,237	3,551	2,673
Four-Lane.....	624	1,098	942	1,220	1,076
Interstate.....	1,589	1,417	703	897	921
<i>Workers' Compensation</i>					
Ohio Bureau of Workers' Compensation:					
Claims Filed.....	108,090	112,613	116,378	116,042	132,549
Open Claims.....	958,625	1,070,056	1,129,873	1,221,302	1,321,214
<i>Lottery</i>					
Ohio Lottery Commission:					
Prize Awards Paid (in billions).....	\$ 1.67	\$ 1.68	\$ 1.60	\$ 1.51	\$ 1.50
Bonuses and Commissions Paid (in millions).....	\$ 166.90	\$ 172.0	\$ 161.3	\$ 153.4	\$ 150.1
Transfers to					
Lottery Profits Education Fund (in millions).....	\$ 803.10	\$ 771.0	\$ 738.8	\$ 728.6	\$ 702.3
<i>Unemployment Compensation</i>					
Ohio Department of Job and Family Services:					
Initial Claims.....	629,525	635,733	717,775	877,640	1,184,136
Continuing Claims.....	4,942,305	5,388,767	6,784,230	9,682,672	10,168,422

Sources: Various state agencies, as noted above.

Notes:

- (A) The number of school districts include only those with enrollment.
- (B) Data for the year indicated was not readily available.
- (C) In fiscal year 2007, the Ohio Instructional Grant began to be phased out and was replaced by the Ohio College Opportunity Grant.
- (D) The Ohio Instructional Grant and Student Choice Grant were eliminated at the end of fiscal year 2009.
- (E) Data includes hunting licenses, fishing licenses, permits, and boating licenses.
- (F) Represents clients served by the Department of Mental Health and Department of Developmental Disabilities.
- (G) Department of Aging began using a new reporting system in fiscal year 12, resulting in lower count for Congregate Meals served.

2008	2007	2006	2005	2004
2,521	1,673	1,502	2,535	1,280
871	506	252	563	234
1,302	428	229	371	134
159,611	171,692	185,232	197,083	207,847
1,415,491	1,540,543	1,664,368	1,792,944	1,930,550
\$ 1.40	\$ 1.34	\$ 1.31	\$ 1.28	\$ 1.28
\$ 143.9	\$ 140.0	\$ 139.8	\$ 133.8	\$ 132.8
\$ 672.2	\$ 669.3	\$ 646.2	\$ 645.1	\$ 655.6
685,090	591,614	636,722	689,412	750,783
5,604,605	4,709,523	5,094,129	5,352,206	6,395,391

STATE OF OHIO

CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM FOR THE LAST TEN FISCAL YEARS

Function/Program	2013	2012	2011	2010	2009
<i>Primary, Secondary and Other Education</i>					
Historical Sites Owned by the State.....	35	35	35	35	35
Historical Sites Jointly Owned by the State and the Ohio Historical Society.....	8	8	8	8	8
<i>Health and Human Services</i>					
Developmental Disabilities Institutions.....	10	10	10	10	10
Mental Health Institutions.....	6	6	9	9	9
<i>Justice and Public Protection</i>					
Rehabilitation and Correction Institutions.....	26	26	29	29	30
Youth Services Institutions.....	4	4	4	5	6
State Highway Patrol Structures.....	76	77	81	79	79
Number of Readiness Centers.....	51	50	50	50	52
<i>Environmental Protection and Natural Resources</i>					
Number of State Parks.....	74	74	74	74	74
Area of State Parks, Natural & Wildlife Lands (in acres).....	332,754	332,106	327,906	324,421	323,835
Area of State Forest Lands (in acres).....	203,736	203,078	191,155	191,143	191,144
<i>Transportation</i>					
Buildings.....	830	830	825	830	827
Number of Rest Stops.....	96	116	109	110	116
Licensed Vehicles.....	4,475	4,604	4,530	4,524	4,482
Infrastructure Assets(A):					
Pavement (in lane-miles):					
Priority Subsystem.....	13,499	13,109	13,059	12,932	12,826
General Subsystem.....	29,591	29,917	29,932	29,960	29,991
Bridges:					
Number of Bridges.....	14,223	14,182	14,234	14,253	14,230
Deck Area (in thousand square feet).....	105,690	105,309	105,721	105,413	104,852
<i>General Government</i>					
State Office Buildings.....	5	5	5	5	5
<i>Community and Economic Development</i>					
Permanent Agricultural Easement Land (in acres).....	52,452	47,424	40,726	36,124	31,694

Sources:

Ohio Department of Developmental Disabilities
Ohio Department of Mental Health
Ohio Department of Rehabilitation and Correction
Ohio Department of Youth Services
Ohio Department of Natural Resources
Ohio Department of Transportation
Ohio Department of Agriculture
Ohio Department of Administrative Services
Ohio Department of Public Safety
Ohio Historical Society

Notes:

(A) The Priority Subsystem includes the interstate highways, freeways, and multi-lane portions of the National Highway System. The General Subsystem consists of two-lane routes outside of cities.

2008	2007	2006	2005	2004
35	35	36	36	36
8	8	8	8	8
10	10	10	12	12
9	9	9	9	9
30	30	28	28	28
8	8	8	8	9
79	86	91	79	85
53	58	60	63	63
74	74	74	74	74
323,133	315,381	315,611	314,646	310,964
191,144	191,142	191,142	191,117	185,838
816	822	830	810	793
116	114	108	126	126
4,579	4,739	4,701	4,626	4,741
12,718	12,655	12,500	12,355	12,225
30,063	30,118	30,168	30,207	30,246
14,242	12,793	12,531	12,544	12,416
104,084	84,447	83,443	82,684	82,260
5	5	5	5	5
29,168	24,012	20,186	15,155	12,514

