

## FY 2013 Joint AOS and OBM CAFR Preparation Timeline

updated 12-2-13

Target Completion Date	Responsible Party	Activity	Actual Completion Date	Date Variance Early/<Late>	Comments
6/7/2013	OBM	12/31 & 6/30 IAO & College/University information requests sent	6/13/2013	(6)	
6/14/2013	OBM	GAAP Reporting Packages sent to agencies	6/11/2013	3	
6/28/2013	OBM	Attachment A (SEFA) requests sent to Agencies	6/20/2013	8	
7/15/2013	AOS	Final 12/31 year end IAOs audits and information requests due to OBM	7/8/2013	7	Only draft audit opinion issued for Air Quality.
7/19/2013	DAS	Final fiscal year end data files available from OAKS	7/18/2013	1	
9/4/2013	OBM	Completed GAAP Reporting Packages due to OBM	9/4/2013	0	
9/13/2013	OBM	Agency Attachment A, SEFA, Subrecipient forms due to OBM	9/11/2013	2	
9/30/2013	OBM/AGO	First Attorney General Legal Representation Letter to AOS	10/2/2013	(2)	
10/1/2013	AOS	Final 6/30 year end IAO audits and information requests due to OBM	10/1/2013	0	Draft received but no audit opinion issued for Tuition Trust as of 10/1/13.
10/11/2013	OBM	Draft governmental financial statements (including budgetary) and trial balances submitted to AOS	10/11/2013	0	
10/15/2013	AOS	Final Colleges/Universities audits and information requests due to OBM	10/15/2013	0	Draft received but no audit opinion issued for OSU as of 10/15/13.
10/15/2013	OBM	Draft SEFA and notes submitted to AOS	10/15/2013	0	
10/25/2013	OBM	Draft governmental financial statements and trial balances submitted to AOS	10/25/2013	0	No statement changes as of 10/25/2013.
10/31/2013	OBM	Draft proprietary financial statements and trial balances submitted to AOS	10/31/2013	0	Submitted updated governmental financial statements and trial balances.
11/22/2013	OBM	Final State GAAP financial statements (with rounding adjustments) and notes to FS submitted to AOS for audit, with trial balances	11/22/2013	0	
11/22/2013	OBM	Draft MD&A submitted to AOS	11/27/2013	(5)	Submitted MD&A as final on 11/27/13.
11/29/2013	OBM	Final Other "in relation to" CAFR sections, including MD&A, submitted to AOS	11/27/2013	2	
12/6/2013	AOS	CAFR Management Rep Ltr provided to OBM for Governor's review/signature	12/6/2013	0	
12/6/2013	OBM/AGO	Final Attorney General Legal Representation Letter to AOS	12/6/2013	0	
12/9/2013	OBM	Final CAFR Transmittal Letter submitted to AOS	12/9/2013	0	
12/9/2013	OBM	Final SEFA and notes submitted to AOS	12/9/2013	0	
12/16/2013	AOS	Final CAFR Audit opinion issued	12/16/2013	0	
12/30/2013	OBM	Final CAFR available on OBM Web site	12/30/2013	0	
1/31/2014	AOS	Single Audit Management Rep Ltr provided to OBM for Governor's signature	1/31/2014	0	
2/14/2014	AOS	Final Single Audit opinion issued	2/14/2014	0	



## 2013 State of Ohio Comprehensive Annual Financial Report – Highlights December 2, 2013

### Changes in accounting pronouncements for fiscal year 2013:

- No significant changes

### Three year financial trends related to fiscal year 2013 **unaudited** financial statements:

1. Change in the General Fund cash balance at fiscal year-end

2013 unaudited	2012	2011
\$5.79 billion	\$3.73 billion	\$3.10 billion

2. Change in unrestricted portion of State's primary government net assets

Activities	2013 unaudited	2012	2011
Governmental	(\$5.78) billion	(\$7.13) billion	(\$8.25) billion
Business-Type	(\$1.09) billion	(\$1.38) billion	(\$1.82) billion

As of June 30, 2013, \$7.81 billion of the unrestricted portion of Governmental net assets is attributable to debt issued for state assistance to component units and local governments where the asset is recorded by the receiving government or university.

The change in Business-Type unrestricted net assets is primarily related to a decline in the Unemployment Insurance debt with the federal government.

2013 unaudited	2012	2011
(\$1.55) billion	(\$1.88) billion	(\$2.31) billion

3. Change in American Recovery and Reinvestment Act (ARRA) spending from the federal government

2013 unaudited	2012	2011
\$1.00 billion	\$1.62 billion	\$5.52 billion