



2015 State of Ohio Comprehensive Annual Financial Report – Highlights December 10, 2015

Five year financial trends related to fiscal year 2015 **unaudited** financial statements:

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

2015 unaudited	2014	2013	2012	2011
\$5.00 billion	\$5.70 billion	\$5.24 billion	\$3.19 billion	\$2.22 billion

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

Activities	2015 unaudited	2014	2013	2012	2011
Governmental	(\$9.18) billion	(\$5.83) billion	(\$5.78) billion	(\$7.13) billion	(\$8.25) billion
Business-Type	(\$.16) billion	(\$.67) billion	(\$1.09) billion	(\$1.38) billion	(\$1.82) billion

As of June 30, 2015, \$8.1 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. Additionally, the adoption of GASB 68 (Pension Obligations) added \$2.9 billion to the unrestricted portion of Governmental net assets.

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

2015 unaudited	2014	2013	2012	2011
(\$.98) billion	(\$1.38) billion	(\$1.55) billion	(\$1.88) billion	(\$2.31) billion

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

2015 unaudited	2014	2013	2012	2011
\$.07 billion	\$.51 billion	\$1.00 billion	\$1.62 billion	\$5.52 billion