

**Ohio Office of Budget
and Management**

State of Ohio
George V. Voinovich
Governor



OHIO

COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT

FOR THE FISCAL YEAR
ENDED JUNE 30, 1996

ACKNOWLEDGMENTS

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State Accounting



OHIO

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ANNUAL
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ENDED JUNE 30, 1996

STATE OF OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 1996

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**COMBINING
FINANCIAL
STATEMENTS
& SCHEDULES**

SPECIAL REVENUE FUNDS

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

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 **Human Services Fund** accounts for public assistance programs primarily administered by the Department of Human Services, which provides financial assistance, services, and training to those individuals and families who do not have sufficient resources to meet their basic needs.

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 Retardation Fund** accounts for mental health care and retardation programs primarily administered by the Department of Mental Health and the Department of Mental Retardation and Developmental Disabilities, which provide assistance, services, and medical care to those individuals with mental health and developmental disability problems.

The **Employment Services Fund** accounts for programs administered by the Ohio Bureau of Employment Services, which provides unemployment benefits, job placement services, and training to eligible individuals.

The **Education 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 vocational and technical job training and to the State's colleges and universities for post-secondary education.

The **Student Aid Commission Fund** accounts for the Federal Family Education Loan Program and other programs administered by the Ohio Student Aid Commission, which provides financial assistance to eligible individuals attending higher education institutions.

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 **Highway Operating Fund** accounts for programs administered by the Department of Transportation, which provides for the planning and design, construction, and maintenance of Ohio's highways and roads.

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.

SPECIAL REVENUE FUNDS (Continued)

The **Wildlife and Waterway 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 **Revenue Distribution Fund** accounts for tax relief and aid to local government programs, which derive funding from tax and other revenues levied, collected, and designated by the State for these purposes.

The **Local Transportation Improvements Fund** accounts for the Local Transportation Improvement Program administered by the Ohio Public Works Commission, which provides grants to local governments for highway, road, and bridge construction.

STATE OF OHIO
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1996

(amounts expressed in thousands)

	<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>	<u>HUMAN SERVICES</u>	<u>HEALTH</u>
ASSETS			
Cash Equity with Treasurer	\$ 201,218	\$ 173,540	\$ 27,245
Cash and Cash Equivalents	10,935	75	—
Investments	72,198	—	—
Receivables:			
Taxes	1,341	—	—
Intergovernmental	13,275	106,223	24,548
Loans, Net.	276,499	—	—
Other	3,956	12,402	13,724
Due from Other Funds	2,786	552	204
Inventories	—	—	—
Food Stamps	—	302,460	—
Other Assets	73	—	—
TOTAL ASSETS	<u><u>\$ 582,281</u></u>	<u><u>\$ 595,252</u></u>	<u><u>\$ 65,721</u></u>
LIABILITIES AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts Payable	\$ 30,682	\$ 37,951	\$ 19,937
Accrued Liabilities	5,727	4,515	3,001
Intergovernmental Payable	5,674	52,080	8,232
Due to Other Funds	1,586	263	427
Deferred Revenues	1,636	307,436	11,805
Refund and Other Liabilities	571	12,757	—
Advances from Other Funds	72,248	—	—
Total Liabilities	<u>118,124</u>	<u>415,002</u>	<u>43,402</u>
<i>Fund Balances:</i>			
<i>Reserved for:</i>			
Encumbrances	227,836	188,692	13,270
Noncurrent Portion of Loans Receivable	197,960	—	—
<i>Other:</i>			
Inventories	—	—	—
Prepays	—	—	—
Minority Contractors' Bonding Program	2,017	—	—
Loan Commitments	18,145	—	—
Health Care Benefits	436	479	197
Unreserved/Undesignated (Deficits)	17,763	(8,921)	8,852
Total Fund Balances	<u>464,157</u>	<u>180,250</u>	<u>22,319</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 582,281</u></u>	<u><u>\$ 595,252</u></u>	<u><u>\$ 65,721</u></u>

<u>MENTAL HEALTH AND RETARDATION</u>	<u>EMPLOYMENT SERVICES</u>	<u>EDUCATION</u>	<u>STUDENT AID COMMISSION</u>	<u>HIGHWAY SAFETY</u>	<u>HIGHWAY OPERATING</u>
\$ 34,484	\$ 10,538	\$ 232,455	\$ 2,873	\$ 84,146	\$ 499,733
—	457	—	1,221	—	—
—	7,213	362	49,725	—	—
—	—	—	—	—	47,135
87,023	—	11,601	8,447	1,666	24,960
—	—	30,714	45,551	—	—
498	9,088	1,808	12,971	396	2,843
898	—	266	—	2,337	4,378
—	864	—	—	—	29,770
—	—	—	—	—	—
—	—	—	6,479	—	—
<u>\$ 122,903</u>	<u>\$ 28,160</u>	<u>\$ 277,206</u>	<u>\$ 127,267</u>	<u>\$ 88,545</u>	<u>\$ 608,819</u>

\$ 32,116	\$ 2,591	\$ 2,672	\$ 393	\$ 3,235	\$ 72,063
827	5,729	1,342	361	9,166	19,658
32,017	—	10,984	47,453	3,512	4,789
123	—	31	—	3,471	352
—	—	727	—	—	—
—	175	240	6,504	—	—
—	—	—	—	—	—
<u>65,083</u>	<u>8,495</u>	<u>15,996</u>	<u>54,711</u>	<u>19,384</u>	<u>96,862</u>

174,588	4,453	245,419	2,959	16,464	948,615
—	—	30,063	58,522	—	—
—	864	—	—	—	29,770
—	—	—	42	—	—
—	—	135,262	—	—	—
894	—	84	—	1,109	2,892
<u>(117,662)</u>	<u>14,348</u>	<u>(149,618)</u>	<u>11,033</u>	<u>51,588</u>	<u>(469,320)</u>
<u>57,820</u>	<u>19,665</u>	<u>261,210</u>	<u>72,556</u>	<u>69,161</u>	<u>511,957</u>
<u>\$ 122,903</u>	<u>\$ 28,160</u>	<u>\$ 277,206</u>	<u>\$ 127,267</u>	<u>\$ 88,545</u>	<u>\$ 608,819</u>

(continued)

STATE OF OHIO
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1996

(amounts expressed in thousands)
(continued)

	<u>NATURAL RESOURCES</u>	<u>WILDLIFE AND WATERWAY SAFETY</u>	<u>REVENUE DISTRIBUTION</u>
ASSETS			
Cash Equity with Treasurer	\$ 136,077	\$ 39,857	\$ 189,845
Cash and Cash Equivalents	1,012	38	—
Investments	—	—	—
Receivables:			
Taxes	2,217	967	207,415
Intergovernmental	452	2,816	—
Loans, Net	219	—	—
Other	292	187	324
Due from Other Funds	554	267	7,863
Inventories	—	—	—
Food Stamps	—	—	—
Other Assets	—	—	—
TOTAL ASSETS	<u><u>\$ 140,823</u></u>	<u><u>\$ 44,132</u></u>	<u><u>\$ 405,447</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 6,374	\$ 1,151	\$ —
Accrued Liabilities	4,032	1,743	—
Intergovernmental Payable	203	—	239,013
Due to Other Funds	243	7	86
Deferred Revenues	386	—	4,538
Refund and Other Liabilities	—	—	43,368
Advances from Other Funds	—	—	—
Total Liabilities	<u>11,238</u>	<u>2,901</u>	<u>287,005</u>
Fund Balances:			
Reserved for:			
Encumbrances	21,089	4,294	—
Noncurrent Portion of Loans Receivable	101	—	—
Other:			
Inventories	—	—	—
Prepays	—	—	—
Minority Contractors' Bonding Program	—	—	—
Loan Commitments	—	—	—
Health Care Benefits	375	236	—
Unreserved/Undesignated (Deficits)	<u>108,020</u>	<u>36,701</u>	<u>118,442</u>
Total Fund Balances	<u>129,585</u>	<u>41,231</u>	<u>118,442</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 140,823</u></u>	<u><u>\$ 44,132</u></u>	<u><u>\$ 405,447</u></u>

**LOCAL
TRANSPORTATION
IMPROVEMENTS**

TOTAL

\$	75,585	\$	1,707,596
	—		13,738
	—		129,498
	—		259,075
	—		281,011
	—		352,983
	413		58,902
	71		20,176
	—		30,634
	—		302,460
	—		6,552
\$	76,069	\$	3,162,625

\$	3,468	\$	212,633
	19		56,120
	—		403,957
	569		7,158
	—		326,528
	—		63,615
	—		72,248
	<u>4,056</u>		<u>1,142,259</u>

	2		1,847,681
	—		286,646
	—		30,634
	—		42
	—		2,017
	—		153,407
	1		6,703
	<u>72,010</u>		<u>(306,764)</u>
	<u>72,013</u>		<u>2,020,366</u>
\$	76,069	\$	3,162,625

STATE OF OHIO
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1996
(amounts expressed in thousands)

	<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>	<u>HUMAN SERVICES</u>	<u>HEALTH</u>
REVENUES:			
Income Taxes	\$ 4,039	\$ —	\$ —
Sales Taxes	12,925	—	—
Corporate and Public Utility Taxes	422	—	—
Motor Vehicle Fuel Taxes	1,216	—	—
Other Taxes	16,672	1,292	—
Licenses, Permits and Fees	84,674	60,189	14,898
Sales, Services and Charges	21,371	1	51
Federal Government	219,016	1,933,079	284,555
Other	60,134	17,522	18,080
TOTAL REVENUES	<u>420,469</u>	<u>2,012,083</u>	<u>317,584</u>
EXPENDITURES:			
CURRENT:			
Primary, Secondary and Other Education	19	391	—
Higher Education Support	217	8,388	—
Public Assistance and Medicaid	—	1,543,527	—
Health and Human Services	74	348,929	325,093
Justice and Public Protection	87,876	12,776	—
Environmental Protection and Natural Resources	267	—	—
Transportation	2,335	—	—
General Government	84,721	—	—
Community and Economic Development	211,528	—	1,447
INTERGOVERNMENTAL	—	—	—
CAPITAL OUTLAY	—	854	—
TOTAL EXPENDITURES	<u>387,037</u>	<u>1,914,865</u>	<u>326,540</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>33,432</u>	<u>97,218</u>	<u>(8,956)</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	15,000	—	—
Capital Leases	1,509	65	279
Operating Transfers-in	38,286	14,332	11,820
Operating Transfers-out	(32,770)	(5,943)	(266)
Operating Transfers to Component Units	—	—	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>22,025</u>	<u>8,454</u>	<u>11,833</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>55,457</u>	<u>105,672</u>	<u>2,877</u>
FUND BALANCES, JULY 1	408,700	74,578	19,442
Decrease for Changes in Inventories	—	—	—
FUND BALANCES, JUNE 30	<u>\$ 464,157</u>	<u>\$ 180,250</u>	<u>\$ 22,319</u>

<u>MENTAL HEALTH AND RETARDATION</u>	<u>EMPLOYMENT SERVICES</u>	<u>EDUCATION</u>	<u>STUDENT AID COMMISSION</u>	<u>HIGHWAY SAFETY</u>	<u>HIGHWAY OPERATING</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	283,584
12	—	194	—	83,807	12,611
—	—	287	2,202	14,024	1,465
492,592	231,262	748,770	98,094	8,176	695,962
24,426	21,728	23,059	3,831	26,676	50,898
<u>517,030</u>	<u>252,990</u>	<u>772,310</u>	<u>104,127</u>	<u>132,683</u>	<u>1,044,520</u>
—	—	1,416,379	—	—	—
—	—	5,060	105,056	—	—
50	—	—	—	—	—
496,906	253,426	358	—	80	—
—	—	15,115	—	260,463	—
—	—	—	—	—	—
—	—	—	—	—	1,281,482
—	—	—	—	18	—
—	—	—	—	—	—
—	—	10,774	—	4,420	—
<u>496,956</u>	<u>253,426</u>	<u>1,447,686</u>	<u>105,056</u>	<u>264,981</u>	<u>1,281,482</u>
<u>20,074</u>	<u>(436)</u>	<u>(675,376)</u>	<u>(929)</u>	<u>(132,298)</u>	<u>(236,962)</u>
—	—	—	—	—	—
37	—	—	—	—	—
5,150	3,949	796,803	5,634	128,968	610,102
—	—	(10,000)	—	(5,085)	(153,744)
—	—	—	—	—	—
<u>5,187</u>	<u>3,949</u>	<u>786,803</u>	<u>5,634</u>	<u>123,883</u>	<u>456,358</u>
<u>25,261</u>	<u>3,513</u>	<u>111,427</u>	<u>4,705</u>	<u>(8,415)</u>	<u>219,396</u>
32,559	16,287	149,783	67,851	77,576	300,037
—	(135)	—	—	—	(7,476)
<u>\$ 57,820</u>	<u>\$ 19,665</u>	<u>\$ 261,210</u>	<u>\$ 72,556</u>	<u>\$ 69,161</u>	<u>\$ 511,957</u>

(continued)

STATE OF OHIO
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)
(continued)

	<u>NATURAL RESOURCES</u>	<u>WILDLIFE AND WATERWAY SAFETY</u>	<u>REVENUE DISTRIBUTION</u>
REVENUES:			
Income Taxes	\$ —	\$ —	\$ 618,437
Sales Taxes	—	—	239,669
Corporate and Public Utility Taxes	11,144	—	87,778
Motor Vehicle Fuel Taxes	—	6,400	968,459
Other Taxes	8,786	—	13,026
Licenses, Permits and Fees	70,030	34,640	309,156
Sales, Services and Charges	1,758	665	—
Federal Government	42,072	9,299	—
Other	26,480	3,895	2,961
TOTAL REVENUES	<u>160,270</u>	<u>54,899</u>	<u>2,239,486</u>
EXPENDITURES:			
CURRENT:			
Primary, Secondary and Other Education	—	—	—
Higher Education Support	—	—	—
Public Assistance and Medicaid	—	—	—
Health and Human Services	—	—	—
Justice and Public Protection	657	—	—
Environmental Protection and Natural Resources	141,183	46,966	—
Transportation	—	—	—
General Government	5,593	—	—
Community and Economic Development	7,163	—	—
INTERGOVERNMENTAL	—	—	1,568,947
CAPITAL OUTLAY	—	2,866	—
TOTAL EXPENDITURES	<u>154,596</u>	<u>49,832</u>	<u>1,568,947</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>5,674</u>	<u>5,067</u>	<u>670,539</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Capital Leases	—	—	—
Operating Transfers-in	307	1,000	12,000
Operating Transfers-out	(2,926)	—	(675,098)
Operating Transfers to Component Units	(1,961)	—	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,580)</u>	<u>1,000</u>	<u>(663,098)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>1,094</u>	<u>6,067</u>	<u>7,441</u>
FUND BALANCES, JULY 1	128,491	35,164	111,001
Decrease for Changes in Inventories	—	—	—
FUND BALANCES, JUNE 30	<u>\$ 129,585</u>	<u>\$ 41,231</u>	<u>\$ 118,442</u>

**LOCAL
TRANSPORTATION
IMPROVEMENTS**

TOTAL

\$	—	\$	622,476
	—		252,594
	—		99,344
	—		1,259,659
	—		39,776
	—		670,211
	—		41,824
	—		4,762,877
	4,324		284,014
	4,324		8,032,775
	—		1,416,789
	—		118,721
	—		1,543,577
	—		1,424,866
	—		376,887
	—		188,416
	—		1,283,817
	—		90,332
	294		220,432
	—		1,568,947
	68,143		87,057
	68,437		8,319,841
	(64,113)		(287,066)
	—		15,000
	—		1,890
	57,841		1,686,192
	—		(885,832)
	—		(1,961)
	57,841		815,289
	(6,272)		528,223
	78,285		1,499,754
	—		(7,611)
\$	72,013	\$	2,020,366

STATE OF OHIO

SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

	COMMUNITY AND ECONOMIC DEVELOPMENT		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Income Taxes	\$ 4,077	\$ 4,077	\$ —
Sales Taxes	12,771	12,771	—
Corporate and Public Utility Taxes	422	422	—
Motor Vehicle Fuel Taxes	1,217	1,217	—
Other Taxes	16,671	16,671	—
Licenses, Permits and Fees	86,246	86,246	—
Sales, Services and Charges	8,818	8,818	—
Federal Government	220,219	220,219	—
Other	79,265	79,265	—
TOTAL REVENUES	429,706	429,706	—
BUDGETARY EXPENDITURES:			
CURRENT:			
Primary, Secondary and Other Education	500	75	425
Higher Education Support	—	—	—
Public Assistance and Medicaid	—	—	—
Health and Human Services	—	—	—
Justice and Public Protection	119,112	100,736	18,376
Environmental Protection and Natural Resources	302	217	85
Transportation	8,841	3,337	5,504
General Government	101,510	89,114	12,396
Community and Economic Development	402,310	319,437	82,873
INTERGOVERNMENTAL	—	—	—
CAPITAL OUTLAY	—	—	—
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	632,575	512,916	119,659
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	(202,869)	(83,210)	119,659
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	15,000	15,000	—
Operating Transfers-in	33,636	33,636	—
Operating Transfers-out	(21,250)	(21,250)	—
Encumbrance Reversions	28,448	28,448	—
TOTAL OTHER FINANCING SOURCES (USES)	55,834	55,834	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	\$ (147,035)	(27,376)	\$ 119,659
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1		(43,761)	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30		\$ (71,137)	

HUMAN SERVICES			HEALTH		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
1,292	1,292	—	—	—	—
59,517	59,517	—	19,798	19,798	—
10	10	—	2,044	2,044	—
953,957	953,957	—	288,212	288,212	—
88,490	88,490	—	85,685	85,685	—
1,103,266	1,103,266	—	395,739	395,739	—
964	403	561	—	—	—
19,210	19,151	59	—	—	—
1,456,048	708,235	747,813	—	—	—
422,980	368,128	54,852	449,040	417,612	31,428
12,503	11,710	793	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	2,705	1,867	838
—	—	—	—	—	—
955	442	513	—	—	—
—	—	—	—	—	—
1,912,660	1,108,069	804,591	451,745	419,479	32,266
(809,394)	(4,803)	804,591	(56,006)	(23,740)	32,266
—	—	—	—	—	—
743	743	—	6,513	6,513	—
(1,819)	(1,819)	—	(2,840)	(2,840)	—
45,809	45,809	—	8,537	8,537	—
44,733	44,733	—	12,210	12,210	—
\$ (764,661)	39,930	\$ 804,591	\$ (43,796)	(11,530)	\$ 32,266
	(126,911)			(237)	
	\$ (86,981)			\$ (11,767)	

(continued)

STATE OF OHIO

SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

(continued)

	MENTAL HEALTH AND RETARDATION		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Income Taxes	\$ —	\$ —	\$ —
Sales Taxes	—	—	—
Corporate and Public Utility Taxes	—	—	—
Motor Vehicle Fuel Taxes	—	—	—
Other Taxes	—	—	—
Licenses, Permits and Fees	12	12	—
Sales, Services and Charges	—	—	—
Federal Government	996,070	996,070	—
Other	25,270	25,270	—
TOTAL REVENUES	1,021,352	1,021,352	—
BUDGETARY EXPENDITURES:			
CURRENT:			
Primary, Secondary and Other Education	—	—	—
Higher Education Support	—	—	—
Public Assistance and Medicaid	619,960	619,713	247
Health and Human Services	580,701	525,340	55,361
Justice and Public Protection	—	—	—
Environmental Protection and Natural Resources	—	—	—
Transportation	—	—	—
General Government	—	—	—
Community and Economic Development	—	—	—
INTERGOVERNMENTAL	—	—	—
CAPITAL OUTLAY	—	—	—
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	1,200,661	1,145,053	55,608
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	(179,309)	(123,701)	55,608
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	—	—	—
Operating Transfers-out	(11)	(11)	—
Encumbrance Reversions	17,766	17,766	—
TOTAL OTHER FINANCING SOURCES (USES)	17,755	17,755	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	\$ (161,554)	(105,946)	\$ 55,608
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1		(67,164)	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30		\$ (173,110)	

EMPLOYMENT SERVICES			EDUCATION		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
13	13	—	191	191	—
20	20	—	287	287	—
227,586	227,586	—	759,577	759,577	—
14,709	14,709	—	28,358	28,358	—
242,328	242,328	—	788,413	788,413	—
—	—	—	1,598,909	1,581,358	17,551
—	—	—	5,295	4,404	891
—	—	—	—	—	—
305,978	247,413	58,565	497	386	111
—	—	—	28,565	16,212	12,353
—	—	—	—	—	—
—	—	—	—	—	—
587	587	—	—	—	—
—	—	—	—	—	—
2,335	1,332	1,003	70,000	56,128	13,872
—	—	—	—	—	—
308,900	249,332	59,568	1,703,266	1,658,488	44,778
(66,572)	(7,004)	59,568	(914,853)	(870,075)	44,778
—	—	—	—	—	—
1,617	1,617	—	870,307	870,307	—
(46)	(46)	—	(73,705)	(73,705)	—
952	952	—	54,036	54,036	—
2,523	2,523	—	850,638	850,638	—
\$ (64,049)	(4,481)	\$ 59,568	\$ (64,215)	(19,437)	\$ 44,778
	9,679			(140,752)	
	\$ 5,198			\$ (160,189)	

(continued)

STATE OF OHIO

SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

(continued)

STUDENT AID COMMISSION			
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
Income Taxes	\$ —	\$ —	\$ —
Sales Taxes	—	—	—
Corporate and Public Utility Taxes	—	—	—
Motor Vehicle Fuel Taxes	—	—	—
Other Taxes	—	—	—
Licenses, Permits and Fees	12,620	12,620	—
Sales, Services and Charges	3	3	—
Federal Government	2,519	2,519	—
Other	535	535	—
TOTAL REVENUES	<u>15,677</u>	<u>15,677</u>	<u>—</u>
BUDGETARY EXPENDITURES:			
CURRENT:			
Primary, Secondary and Other Education	—	—	—
Higher Education Support	19,789	18,047	1,742
Public Assistance and Medicaid	—	—	—
Health and Human Services	—	—	—
Justice and Public Protection	—	—	—
Environmental Protection and Natural Resources	—	—	—
Transportation	—	—	—
General Government	—	—	—
Community and Economic Development	—	—	—
INTERGOVERNMENTAL	—	—	—
CAPITAL OUTLAY	—	—	—
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	<u>19,789</u>	<u>18,047</u>	<u>1,742</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	<u>(4,112)</u>	<u>(2,370)</u>	<u>1,742</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	613	613	—
Operating Transfers-out	—	—	—
Encumbrance Reversions	4,049	4,049	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,662</u>	<u>4,662</u>	<u>—</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	<u>\$ 550</u>	<u>2,292</u>	<u>\$ 1,742</u>
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1		<u>(2,563)</u>	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30		<u>\$ (271)</u>	

HIGHWAY SAFETY			HIGHWAY OPERATING		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	267,526	267,526	—
—	—	—	—	—	—
83,675	83,675	—	16,019	16,019	—
14,003	14,003	—	1,465	1,465	—
8,195	8,195	—	678,840	678,840	—
28,357	28,357	—	55,792	55,792	—
134,230	134,230	—	1,019,642	1,019,642	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
200	115	85	—	—	—
299,112	269,538	29,574	—	—	—
—	—	—	—	—	—
—	—	—	1,628,087	1,452,318	175,769
7	7	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
5,720	2,340	3,380	—	—	—
2,515	1,044	1,471	17,684	12,391	5,293
307,554	273,044	34,510	1,645,771	1,464,709	181,062
(173,324)	(138,814)	34,510	(626,129)	(445,067)	181,062
—	—	—	—	—	—
157,334	157,334	—	608,766	608,766	—
(32,475)	(32,475)	—	(141,608)	(141,608)	—
16,116	16,116	—	82,053	82,053	—
140,975	140,975	—	549,211	549,211	—
\$ (32,349)	2,161	\$ 34,510	\$ (76,918)	104,144	\$ 181,062
	59,229			(626,967)	
	\$ 61,390			\$ (522,823)	

(continued)

STATE OF OHIO

SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

(continued)

	NATURAL RESOURCES		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Income Taxes	\$ —	\$ —	\$ —
Sales Taxes	—	—	—
Corporate and Public Utility Taxes	11,144	11,144	—
Motor Vehicle Fuel Taxes	—	—	—
Other Taxes	8,706	8,706	—
Licenses, Permits and Fees	70,506	70,506	—
Sales, Services and Charges	1,758	1,758	—
Federal Government	43,047	43,047	—
Other	34,081	34,081	—
TOTAL REVENUES	169,242	169,242	—
BUDGETARY EXPENDITURES:			
CURRENT:			
Primary, Secondary and Other Education	—	—	—
Higher Education Support	—	—	—
Public Assistance and Medicaid	—	—	—
Health and Human Services	—	—	—
Justice and Public Protection	1,105	702	403
Environmental Protection and Natural Resources	193,766	154,140	39,626
Transportation	—	—	—
General Government	7,575	5,557	2,018
Community and Economic Development	11,242	7,470	3,772
INTERGOVERNMENTAL	—	—	—
CAPITAL OUTLAY	—	—	—
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	213,688	167,869	45,819
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	(44,446)	1,373	45,819
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	3,265	3,265	—
Operating Transfers-out	(4,065)	(4,065)	—
Encumbrance Reversions	8,405	8,405	—
TOTAL OTHER FINANCING SOURCES (USES)	7,605	7,605	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	\$ (36,841)	8,978	\$ 45,819
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1		100,599	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30		\$ 109,577	

WILDLIFE AND WATERWAY SAFETY

REVENUE DISTRIBUTION

WILDLIFE AND WATERWAY SAFETY			REVENUE DISTRIBUTION		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ —	\$ —	\$ —	\$ 617,819	\$ 617,819	\$ —
—	—	—	239,117	239,117	—
—	—	—	87,962	87,962	—
6,008	6,008	—	909,153	909,153	—
—	—	—	13,471	13,471	—
34,631	34,631	—	452,080	452,080	—
665	665	—	—	—	—
9,619	9,619	—	—	—	—
4,900	4,900	—	2,855	2,855	—
55,823	55,823	—	2,322,457	2,322,457	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
51,691	45,730	5,961	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	1,793,859	1,737,888	55,971
20,724	1,894	18,830	—	—	—
—	—	—	—	—	—
72,415	47,624	24,791	1,793,859	1,737,888	55,971
(16,592)	8,199	24,791	528,598	584,569	55,971
—	—	—	—	—	—
—	—	—	12,000	12,000	—
—	—	—	(662,977)	(662,977)	—
948	948	—	—	—	—
948	948	—	(650,977)	(650,977)	—
\$ (15,644)	9,147	\$ 24,791	\$ (122,379)	(66,408)	\$ 55,971
	25,683			256,253	
	\$ 34,830			\$ 189,845	

(continued)

STATE OF OHIO

SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

(continued)

	LOCAL TRANSPORTATION IMPROVEMENTS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Income Taxes	\$ —	\$ —	\$ —
Sales Taxes	—	—	—
Corporate and Public Utility Taxes	—	—	—
Motor Vehicle Fuel Taxes	—	—	—
Other Taxes	—	—	—
Licenses, Permits and Fees	—	—	—
Sales, Services and Charges	—	—	—
Federal Government	—	—	—
Other	4,198	4,198	—
TOTAL REVENUES	4,198	4,198	—
BUDGETARY EXPENDITURES:			
CURRENT:			
Primary, Secondary and Other Education	—	—	—
Higher Education Support	—	—	—
Public Assistance and Medicaid	—	—	—
Health and Human Services	—	—	—
Justice and Public Protection	—	—	—
Environmental Protection and Natural Resources	—	—	—
Transportation	—	—	—
General Government	—	—	—
Community and Economic Development	381	293	88
INTERGOVERNMENTAL	—	—	—
CAPITAL OUTLAY	150,812	68,919	81,893
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	151,193	69,212	81,981
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	(146,995)	(65,014)	81,981
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	57,842	57,842	—
Operating Transfers-out	—	—	—
Encumbrance Reversions	—	—	—
TOTAL OTHER FINANCING SOURCES (USES)	57,842	57,842	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	\$ (89,153)	(7,172)	\$ 81,981
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1		<u>82,749</u>	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30		<u>\$ 75,577</u>	

TOTAL SPECIAL REVENUE

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ 621,896	\$ 621,896	\$ —
251,888	251,888	—
99,528	99,528	—
1,183,904	1,183,904	—
40,140	40,140	—
835,308	835,308	—
29,073	29,073	—
4,187,841	4,187,841	—
452,495	452,495	—
<u>7,702,073</u>	<u>7,702,073</u>	<u>—</u>
1,600,373	1,581,836	18,537
44,294	41,602	2,692
2,076,008	1,327,948	748,060
1,759,396	1,558,994	200,402
460,397	398,898	61,499
245,759	200,087	45,672
1,636,928	1,455,655	181,273
109,679	95,265	14,414
416,638	329,067	87,571
1,793,859	1,737,888	55,971
250,546	131,055	119,491
20,199	13,435	6,764
<u>10,414,076</u>	<u>8,871,730</u>	<u>1,542,346</u>
<u>(2,712,003)</u>	<u>(1,169,657)</u>	<u>1,542,346</u>
15,000	15,000	—
1,752,636	1,752,636	—
(940,796)	(940,796)	—
267,119	267,119	—
<u>1,093,959</u>	<u>1,093,959</u>	<u>—</u>
<u>\$ (1,618,044)</u>	<u>(75,698)</u>	<u>\$ 1,542,346</u>
	<u>(474,163)</u>	
	<u>\$ (549,861)</u>	

DEBT SERVICE FUNDS

The **Debt Service Funds** account for the accumulation of resources for the payment of general long-term debt principal and interest.

The **Economic Development Bond Service Fund** accounts for the payment of principal and interest on revenue bonds issued to finance loans to individuals, corporations, and agencies within the State, which cannot obtain conventional financing for economic development projects that create or retain jobs in the State.

The **Transportation Certificate Retirement Fund** accounts for the payment of certificate of participation-related obligations that financed the acquisition of the Department of Transportation's Panhandle Rail Line Project.

The **Coal Research/Development Bond Retirement Fund** accounts for the payment of principal and interest on general obligation bonds, authorized by Section 15, Article VIII of the Ohio Constitution, to provide financing for coal research and development projects.

The **Improvements Bond Retirement Fund** accounts for the payment of principal and interest on general obligation bonds, authorized by Section 2f, Article VIII of the Ohio Constitution, to provide financing for the improvement of higher education facilities, public schools, and natural resources and for other purposes.

The **Highway Improvements Bond Retirement Fund** accounts for the payment of principal and interest on general obligation bonds, authorized by Section 2g, Article VIII of the Ohio Constitution, to provide financing for the acquisition of rights-of-way and for the construction and reconstruction of the State's highways and urban extensions.

The **Development Bond Retirement Fund** accounts for the payment of principal and interest on general obligation bonds, authorized by Section 2h, Article VIII of the Ohio Constitution, to provide financing for the construction, improvement, and development of higher education facilities, public schools, and natural resources and for other purposes.

The **Highway Obligations Bond Retirement Fund** accounts for the payment of principal and interest on general obligation bonds, authorized by Section 2i, Article VIII of the Ohio Constitution, to provide financing for construction of the State's highways.

The **Public Improvements Bond Retirement Fund** accounts for the payment of principal and interest on general obligation bonds, authorized by Section 2i, Article VIII of the Ohio Constitution, to provide financing for the improvement of higher education facilities, water pollution controls, parks and natural resources, and other projects.

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

DEBT SERVICE FUNDS (Continued)

The **Local Infrastructure Improvements Bond Retirement Fund** accounts for the payment of principal and interest on general obligation bonds, authorized by Section 2k, Article VIII of the Ohio Constitution, to provide financing for the cost of local government's public infrastructure improvement projects.

The **Ohio Public Facilities Commission Fund** accounts for the payment of principal and interest on special obligation bonds issued to finance the construction of mental health, higher education, parks and recreation, and State park facilities.

The **Ohio Building Authority Fund** accounts for the payment of principal and interest on special obligation bonds issued to finance the construction of State office buildings and the costs of capital improvements for the Departments of Administrative Services, Youth Services, Transportation, Rehabilitation and Correction, and Natural Resources, Public Safety, and the Arts Facilities Commission.

The **Enterprise Bond Retirement Fund** accounts for the payment of principal and interest on taxable revenue bonds issued to provide a reserve and pledge to secure, in part, the payment of principal and interest on the Ohio Enterprise Bonds, a no commitment debt for the State that is issued under the authority of Section 166.09, Ohio Revised Code.

The **State Projects Bond Service Fund** accounts for the payment of principal and interest on general obligation bonds, authorized by Section 21, Article VIII of the Ohio Constitution, to provide financing for capital improvements at state and local parks and other natural resources-related projects.

The **School Building Program Bond Service Fund** accounts for the payment of principal and interest on special obligation bonds, authorized by Section 2i of Article VIII of the Ohio Constitution, that finance the costs of school buildings and classroom facilities used by public school districts for elementary and secondary education purposes.

STATE OF OHIO
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1996
(amounts expressed in thousands)

	<u>ECONOMIC DEVELOPMENT BOND SERVICE</u>	<u>TRANSPORTATION CERTIFICATE RETIREMENT</u>	<u>COAL RESEARCH/ DEVELOPMENT BOND RETIREMENT</u>
ASSETS			
Cash Equity with Treasurer.....	\$ —	\$ —	\$ 22
Cash and Cash Equivalents.....	—	—	—
Investments.....	76	885	—
Receivables:			
Taxes.....	—	—	—
Loans, Net.....	—	—	—
Other.....	—	—	—
Due from Other Funds.....	—	—	—
TOTAL ASSETS	<u>\$ 76</u>	<u>\$ 885</u>	<u>\$ 22</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accrued Liabilities.....	\$ —	\$ —	\$ —
Deferred Revenues.....	—	—	—
Refund and Other Liabilities.....	—	—	—
Total Liabilities.....	<u>—</u>	<u>—</u>	<u>—</u>
Fund Balances:			
Reserved for:			
Debt Service.....	76	885	22
Noncurrent Portion of Loans Receivable.....	—	—	—
Unreserved/Undesignated.....	—	—	—
Total Fund Balances.....	<u>76</u>	<u>885</u>	<u>22</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 76</u>	<u>\$ 885</u>	<u>\$ 22</u>

<u>IMPROVEMENTS BOND RETIREMENT</u>	<u>HIGHWAY IMPROVEMENTS BOND RETIREMENT</u>	<u>DEVELOPMENT BOND RETIREMENT</u>	<u>HIGHWAY OBLIGATIONS BOND RETIREMENT</u>	<u>PUBLIC IMPROVEMENTS BOND RETIREMENT</u>	<u>VIETNAM CONFLICT COMPENSATION BOND RETIREMENT</u>
\$ 201	\$ 1	\$ 19	\$ 114,133	\$ 23	\$ —
193	60	580	516	421	38
—	—	—	—	—	—
—	—	—	4,159	—	—
—	—	—	—	—	—
1	—	—	608	—	—
—	—	—	102	—	—
<u>\$ 395</u>	<u>\$ 61</u>	<u>\$ 599</u>	<u>\$ 119,518</u>	<u>\$ 444</u>	<u>\$ 38</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
<u>178</u>	<u>55</u>	<u>380</u>	<u>266</u>	<u>246</u>	<u>35</u>
<u>178</u>	<u>55</u>	<u>380</u>	<u>266</u>	<u>246</u>	<u>35</u>
—	—	—	119,252	—	—
—	—	—	—	—	—
<u>217</u>	<u>6</u>	<u>219</u>	<u>—</u>	<u>198</u>	<u>3</u>
<u>217</u>	<u>6</u>	<u>219</u>	<u>119,252</u>	<u>198</u>	<u>3</u>
<u>\$ 395</u>	<u>\$ 61</u>	<u>\$ 599</u>	<u>\$ 119,518</u>	<u>\$ 444</u>	<u>\$ 38</u>

(continued)

STATE OF OHIO
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1996

(amounts expressed in thousands)
(continued)

	<u>LOCAL INFRASTRUCTURE IMPROVEMENTS BOND RETIREMENT</u>	<u>OHIO PUBLIC FACILITIES COMMISSION</u>	<u>OHIO BUILDING AUTHORITY</u>
ASSETS			
Cash Equity with Treasurer	\$ 895	\$ —	\$ —
Cash and Cash Equivalents	—	185	1
Investments	—	194,884	70,945
Receivables:			
Taxes	—	—	—
Loans, Net.	—	6,799	—
Other	5	—	746
Due from Other Funds	1	—	—
TOTAL ASSETS	<u>\$ 901</u>	<u>\$ 201,868</u>	<u>\$ 71,692</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accrued Liabilities	\$ 351	\$ —	\$ 326
Deferred Revenues	—	—	111
Refund and Other Liabilities	—	137	—
Total Liabilities	<u>351</u>	<u>137</u>	<u>437</u>
Fund Balances:			
Reserved for:			
Debt Service	550	194,932	71,255
Noncurrent Portion of Loans Receivable	—	6,799	—
Unreserved/Undesignated	—	—	—
Total Fund Balances	<u>550</u>	<u>201,731</u>	<u>71,255</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 901</u>	<u>\$ 201,868</u>	<u>\$ 71,692</u>

<u>ENTERPRISE BOND RETIREMENT</u>	<u>STATE PROJECTS BOND SERVICE</u>	<u>SCHOOL BUILDING PROGRAM BOND SERVICE</u>	<u>TOTAL</u>
\$ —	\$ 44	\$ —	\$ 115,338
209	—	4	2,207
27,459	—	—	294,249
—	—	—	4,159
—	—	—	6,799
158	—	—	1,518
—	—	—	103
<u>\$ 27,826</u>	<u>\$ 44</u>	<u>\$ 4</u>	<u>\$ 424,373</u>

\$ —	\$ —	\$ —	\$ 677
—	—	—	111
—	—	—	1,297
—	—	—	2,085

27,826	44	4	414,846
—	—	—	6,799
—	—	—	643
<u>27,826</u>	<u>44</u>	<u>4</u>	<u>422,288</u>
<u>\$ 27,826</u>	<u>\$ 44</u>	<u>\$ 4</u>	<u>\$ 424,373</u>

STATE OF OHIO

DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

	<u>ECONOMIC DEVELOPMENT BOND SERVICE</u>	<u>TRANSPORTATION CERTIFICATE RETIREMENT</u>	<u>COAL RESEARCH/ DEVELOPMENT BOND RETIREMENT</u>
REVENUES:			
Motor Vehicle Fuel Taxes	\$ —	\$ —	\$ —
Licenses, Permits and Fees	—	—	—
Federal Government	—	—	—
Other	76	762	6
TOTAL REVENUES	<u>76</u>	<u>762</u>	<u>6</u>
EXPENDITURES:			
DEBT SERVICE	<u>18,261</u>	<u>764</u>	<u>12,035</u>
TOTAL EXPENDITURES	<u>18,261</u>	<u>764</u>	<u>12,035</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(18,185)</u>	<u>(2)</u>	<u>(12,029)</u>
OTHER FINANCING SOURCES (USES):			
Current Refunding Bond Proceeds	—	—	—
Payment to Refunded Bond Escrow Agents	—	—	—
Operating Transfers-in	18,200	—	12,062
Operating Transfers-out	—	—	(30)
TOTAL OTHER FINANCING SOURCES (USES)	<u>18,200</u>	<u>—</u>	<u>12,032</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>15</u>	<u>(2)</u>	<u>3</u>
FUND BALANCES, JULY 1	<u>61</u>	<u>887</u>	<u>19</u>
FUND BALANCES, JUNE 30	<u>\$ 76</u>	<u>\$ 885</u>	<u>\$ 22</u>

<u>IMPROVEMENTS BOND RETIREMENT</u>	<u>HIGHWAY IMPROVEMENTS BOND RETIREMENT</u>	<u>DEVELOPMENT BOND RETIREMENT</u>	<u>HIGHWAY OBLIGATIONS BOND RETIREMENT</u>	<u>PUBLIC IMPROVEMENTS BOND RETIREMENT</u>	<u>VIETNAM CONFLICT COMPENSATION BOND RETIREMENT</u>
\$ —	\$ —	\$ —	\$ 72,635	\$ —	\$ —
—	—	—	45,933	—	—
—	—	—	—	—	—
6	—	8	7,448	1	—
<u>6</u>	<u>—</u>	<u>8</u>	<u>126,016</u>	<u>1</u>	<u>—</u>
—	—	4,253	119,723	—	—
—	—	4,253	119,723	—	—
6	—	(4,245)	6,293	1	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	4,271	—	—	—
—	(3,502)	(40)	(200)	(21)	(1)
—	(3,502)	4,231	(200)	(21)	(1)
6	(3,502)	(14)	6,093	(20)	(1)
211	3,508	233	113,159	218	4
<u>\$ 217</u>	<u>\$ 6</u>	<u>\$ 219</u>	<u>\$ 119,252</u>	<u>\$ 198</u>	<u>\$ 3</u>

(continued)

STATE OF OHIO

DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

(continued)

	LOCAL INFRASTRUCTURE IMPROVEMENTS BOND RETIREMENT	OHIO PUBLIC FACILITIES COMMISSION	OHIO BUILDING AUTHORITY
REVENUES:			
Motor Vehicle Fuel Taxes	\$ —	\$ —	\$ —
Licenses, Permits and Fees	—	—	—
Federal Government	—	404	—
Other	86	12,633	4,030
TOTAL REVENUES	86	13,037	4,030
EXPENDITURES:			
DEBT SERVICE	73,568	489,718	173,164
TOTAL EXPENDITURES	73,568	489,718	173,164
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(73,482)	(476,681)	(169,134)
OTHER FINANCING SOURCES (USES):			
Current Refunding Bond Proceeds	—	10,994	—
Payment to Refunded Bond Escrow Agents	—	(10,994)	—
Operating Transfers-in	73,994	436,549	176,825
Operating Transfers-out	—	—	(6,654)
TOTAL OTHER FINANCING SOURCES (USES)	73,994	436,549	170,171
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	512	(40,132)	1,037
FUND BALANCES, JULY 1	38	241,863	70,218
FUND BALANCES, JUNE 30	\$ 550	\$ 201,731	\$ 71,255

<u>ENTERPRISE BOND RETIREMENT</u>	<u>STATE PROJECTS BOND SERVICE</u>	<u>SCHOOL BUILDING PROGRAM BOND SERVICE</u>	<u>TOTAL</u>
\$ —	\$ —	\$ —	\$ 72,635
212	—	—	46,145
—	—	—	404
1,736	—	13	26,805
<u>1,948</u>	<u>—</u>	<u>13</u>	<u>145,989</u>
1,416	4,796	10,008	907,706
<u>1,416</u>	<u>4,796</u>	<u>10,008</u>	<u>907,706</u>
<u>532</u>	<u>(4,796)</u>	<u>(9,995)</u>	<u>(761,717)</u>
—	—	—	10,994
—	—	—	(10,994)
24,350	4,848	9,999	761,098
(19,079)	(31)	—	(29,558)
<u>5,271</u>	<u>4,817</u>	<u>9,999</u>	<u>731,540</u>
5,803	21	4	(30,177)
<u>22,023</u>	<u>23</u>	<u>—</u>	<u>452,465</u>
<u>\$ 27,826</u>	<u>\$ 44</u>	<u>\$ 4</u>	<u>\$ 422,288</u>

STATE OF OHIO

DEBT SERVICE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

	COAL RESEARCH / DEVELOPMENT BOND RETIREMENT		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Motor Vehicle Fuel Taxes	\$ —	\$ —	\$ —
Licenses, Permits and Fees	—	—	—
Other	12,069	12,069	—
TOTAL REVENUES	12,069	12,069	—
BUDGETARY EXPENDITURES:			
DEBT SERVICE	12,642	12,090	552
TOTAL BUDGETARY EXPENDITURES	12,642	12,090	552
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES			
	(573)	(21)	552
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	24	24	—
Operating Transfers-in	—	—	—
Operating Transfers-out	—	—	—
TOTAL OTHER FINANCING SOURCES (USES)	24	24	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES			
	\$ (549)	3	\$ 552
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JULY 1			
		19	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JUNE 30			
		\$ 22	

**IMPROVEMENTS
BOND RETIREMENT**

**HIGHWAY IMPROVEMENTS
BOND RETIREMENT**

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
<u>190</u>	<u>190</u>	<u>—</u>	<u>257</u>	<u>257</u>	<u>—</u>
<u>190</u>	<u>190</u>	<u>—</u>	<u>257</u>	<u>257</u>	<u>—</u>
—	—	—	—	—	—
—	—	—	—	—	—
<u>190</u>	<u>190</u>	<u>—</u>	<u>257</u>	<u>257</u>	<u>—</u>
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	<u>(3,500)</u>	<u>(3,500)</u>	<u>—</u>
—	—	—	<u>(3,500)</u>	<u>(3,500)</u>	<u>—</u>
<u>\$ 190</u>	<u>190</u>	<u>\$ —</u>	<u>\$ (3,243)</u>	<u>(3,243)</u>	<u>\$ —</u>
	<u>11</u>			<u>3,244</u>	
	<u>\$ 201</u>			<u>\$ 1</u>	

(continued)

STATE OF OHIO

DEBT SERVICE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

(continued)

	DEVELOPMENT BOND RETIREMENT		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES:			
Motor Vehicle Fuel Taxes	\$ —	\$ —	\$ —
Licenses, Permits and Fees	—	—	—
Other	4,304	4,304	—
TOTAL REVENUES	4,304	4,304	—
BUDGETARY EXPENDITURES:			
DEBT SERVICE	4,293	4,293	—
TOTAL BUDGETARY EXPENDITURES	4,293	4,293	—
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES			
	11	11	—
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	—	—	—
Operating Transfers-out	—	—	—
TOTAL OTHER FINANCING SOURCES (USES)	—	—	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES			
	\$ 11	11	\$ —
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JULY 1			
		8	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JUNE 30			
		\$ 19	

**HIGHWAY OBLIGATIONS
BOND RETIREMENT**

**PUBLIC IMPROVEMENTS
BOND RETIREMENT**

HIGHWAY OBLIGATIONS BOND RETIREMENT			PUBLIC IMPROVEMENTS BOND RETIREMENT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 69,720	\$ 69,720	\$ —	\$ —	\$ —	\$ —
46,742	46,742	—	—	—	—
7,103	7,103	—	27	27	—
123,565	123,565	—	27	27	—
120,083	120,083	—	21	21	—
120,083	120,083	—	21	21	—
3,482	3,482	—	6	6	—
160	160	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
160	160	—	—	—	—
\$ 3,642	3,642	\$ —	\$ 6	6	\$ —
	110,491			17	
	\$ 114,133			\$ 23	

(continued)

STATE OF OHIO

DEBT SERVICE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

(continued)

	VIETNAM CONFLICT COMPENSATION BOND RETIREMENT		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Motor Vehicle Fuel Taxes	\$ —	\$ —	\$ —
Licenses, Permits and Fees	—	—	—
Other	1	1	—
TOTAL REVENUES	1	1	—
BUDGETARY EXPENDITURES:			
DEBT SERVICE	1	1	—
TOTAL BUDGETARY EXPENDITURES	1	1	—
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES			
	—	—	—
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	—	—	—
Operating Transfers-out	—	—	—
TOTAL OTHER FINANCING SOURCES (USES)	—	—	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES			
	\$ —	—	\$ —
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JULY 1			
		—	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JUNE 30			
		\$ —	

**LOCAL INFRASTRUCTURE IMPROVEMENTS
BOND RETIREMENT**

**STATE PROJECTS
BOND SERVICE**

LOCAL INFRASTRUCTURE IMPROVEMENTS BOND RETIREMENT			STATE PROJECTS BOND SERVICE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
<u>74,077</u>	<u>74,077</u>	<u>—</u>	<u>4,848</u>	<u>4,848</u>	<u>—</u>
<u>74,077</u>	<u>74,077</u>	<u>—</u>	<u>4,848</u>	<u>4,848</u>	<u>—</u>
<u>77,066</u>	<u>74,040</u>	<u>3,026</u>	<u>7,753</u>	<u>4,901</u>	<u>2,852</u>
<u>77,066</u>	<u>74,040</u>	<u>3,026</u>	<u>7,753</u>	<u>4,901</u>	<u>2,852</u>
<u>(2,989)</u>	<u>37</u>	<u>3,026</u>	<u>(2,905)</u>	<u>(53)</u>	<u>2,852</u>
351	351	—	74	74	—
71,402	71,402	—	—	—	—
<u>(71,402)</u>	<u>(71,402)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<u>351</u>	<u>351</u>	<u>—</u>	<u>74</u>	<u>74</u>	<u>—</u>
<u>\$ (2,638)</u>	<u>388</u>	<u>\$ 3,026</u>	<u>\$ (2,831)</u>	<u>21</u>	<u>\$ 2,852</u>
	<u>507</u>			<u>23</u>	
	<u>\$ 895</u>			<u>\$ 44</u>	

(continued)

STATE OF OHIO

DEBT SERVICE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

(continued)

	TOTAL DEBT SERVICE		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
Motor Vehicle Fuel Taxes	\$ 69,720	\$ 69,720	\$ —
Licenses, Permits and Fees	46,742	46,742	—
Other	102,876	102,876	—
TOTAL REVENUES	<u>219,338</u>	<u>219,338</u>	<u>—</u>
BUDGETARY EXPENDITURES:			
DEBT SERVICE	221,859	215,429	6,430
TOTAL BUDGETARY EXPENDITURES	<u>221,859</u>	<u>215,429</u>	<u>6,430</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES			
	<u>(2,521)</u>	<u>3,909</u>	<u>6,430</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	609	609	—
Operating Transfers-in	71,402	71,402	—
Operating Transfers-out	(74,902)	(74,902)	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,891)</u>	<u>(2,891)</u>	<u>—</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES			
	<u>\$ (5,412)</u>	<u>1,018</u>	<u>\$ 6,430</u>
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JULY 1			
		<u>114,320</u>	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JUNE 30			
		<u>\$ 115,338</u>	

CAPITAL PROJECTS FUNDS

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

The **Arts Facilities Building Improvements Fund** accounts for bond proceeds that finance construction of and improvements to various arts and sciences facilities in the State.

The **Higher Education Improvements Fund** accounts for bond proceeds that finance the construction of facilities for State-assisted higher education institutions.

The **Highway Obligations Construction Fund** accounts for bond proceeds that finance capital outlay and major repairs and replacements for the State's highways.

The **Mental Health/Mental Retardation Facilities Improvements Fund** accounts for bond proceeds that finance the construction of mental health/mental retardation facilities.

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

The **Local Infrastructure Improvements Fund** accounts for bond proceeds that finance the cost of local government's public infrastructure improvement projects.

The **Ohio Building Authority Fund** accounts for bond proceeds that finance the construction of State office buildings and rehabilitation and correctional facilities.

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

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

The **Transportation Building Improvements Fund** accounts for bond proceeds that finance capital improvements for the Department of Transportation.

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

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

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

STATE OF OHIO
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1996

(amounts expressed in thousands)

	<u>ARTS FACILITIES BUILDING IMPROVEMENTS</u>	<u>HIGHER EDUCATION IMPROVEMENTS</u>	<u>HIGHWAY OBLIGATIONS CONSTRUCTION</u>
ASSETS			
Cash Equity with Treasurer.....	\$ 12,800	\$ 109,139	\$ 44,681
Investments.....	—	—	—
Receivables:			
Loans, Net.....	—	—	—
Other.....	70	614	249
Due from Other Funds.....	<u>12</u>	<u>103</u>	<u>42</u>
TOTAL ASSETS.....	<u>\$ 12,882</u>	<u>\$ 109,856</u>	<u>\$ 44,972</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable.....	\$ 2,248	\$ 36,910	\$ 6,968
Accrued Liabilities.....	—	—	—
Due to Other Funds.....	—	—	—
Total Liabilities.....	<u>2,248</u>	<u>36,910</u>	<u>6,968</u>
Fund Balances:			
Reserved for:			
Encumbrances.....	14,118	209,948	216,409
Noncurrent Portion of Loans Receivable.....	—	—	—
Other:			
Loan Commitments.....	—	1,592	—
Health Care Benefits.....	—	—	—
Unreserved/Undesignated (Deficits).....	<u>(3,484)</u>	<u>(138,594)</u>	<u>(178,405)</u>
Total Fund Balances.....	<u>10,634</u>	<u>72,946</u>	<u>38,004</u>
TOTAL LIABILITIES AND FUND BALANCES.....	<u>\$ 12,882</u>	<u>\$ 109,856</u>	<u>\$ 44,972</u>

<u>MENTAL HEALTH/ MENTAL RETARDATION FACILITIES IMPROVEMENTS</u>	<u>PARKS AND RECREATION IMPROVEMENTS</u>	<u>LOCAL INFRASTRUCTURE IMPROVEMENTS</u>	<u>OHIO BUILDING AUTHORITY</u>	<u>ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS</u>	<u>YOUTH SERVICES BUILDING IMPROVEMENTS</u>
\$ 21,550	\$ 13,888	\$ 79,040	\$ —	\$ 26,326	\$ 24,461
—	—	—	30,873	—	—
—	—	93,741	—	—	—
116	75	431	115	147	133
20	13	76	—	25	22
<u>\$ 21,686</u>	<u>\$ 13,976</u>	<u>\$ 173,288</u>	<u>\$ 30,988</u>	<u>\$ 26,498</u>	<u>\$ 24,616</u>
\$ 5,822	\$ 498	\$ 6,155	\$ 42	\$ 2,999	\$ 593
—	—	28	—	—	—
—	—	72	—	—	—
<u>5,822</u>	<u>498</u>	<u>6,255</u>	<u>42</u>	<u>2,999</u>	<u>593</u>
36,672	7,291	11	—	45,720	12,944
—	—	93,007	—	—	—
—	—	39,271	—	—	—
—	—	3	—	—	—
<u>(20,808)</u>	<u>6,187</u>	<u>34,741</u>	<u>30,946</u>	<u>(22,221)</u>	<u>11,079</u>
<u>15,864</u>	<u>13,478</u>	<u>167,033</u>	<u>30,946</u>	<u>23,499</u>	<u>24,023</u>
<u>\$ 21,686</u>	<u>\$ 13,976</u>	<u>\$ 173,288</u>	<u>\$ 30,988</u>	<u>\$ 26,498</u>	<u>\$ 24,616</u>

(continued)

STATE OF OHIO
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1996

(amounts expressed in thousands)
(continued)

	<u>TRANSPORTATION BUILDING IMPROVEMENTS</u>	<u>ADULT CORRECTIONAL BUILDING IMPROVEMENTS</u>	<u>HIGHWAY SAFETY BUILDING IMPROVEMENTS</u>
ASSETS			
Cash Equity with Treasurer.....	\$ 24,337	\$ 70,023	\$ 23,084
Investments.....	—	—	—
Receivables:			
Loans, Net.....	—	—	—
Other.....	136	385	126
Due from Other Funds.....	<u>23</u>	<u>65</u>	<u>21</u>
TOTAL ASSETS.....	<u>\$ 24,496</u>	<u>\$ 70,473</u>	<u>\$ 23,231</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable.....	\$ 2,084	\$ 5,888	\$ 1,609
Accrued Liabilities.....	—	—	—
Due to Other Funds.....	<u>14</u>	<u>—</u>	<u>—</u>
Total Liabilities.....	<u>2,098</u>	<u>5,888</u>	<u>1,609</u>
Fund Balances:			
Reserved for:			
Encumbrances.....	8,823	94,916	5,288
Noncurrent Portion of Loans Receivable.....	—	—	—
Other:			
Loan Commitments.....	—	—	—
Health Care Benefits.....	—	—	—
Unreserved/Undesignated (Deficits).....	<u>13,575</u>	<u>(30,331)</u>	<u>16,334</u>
Total Fund Balances.....	<u>22,398</u>	<u>64,585</u>	<u>21,622</u>
TOTAL LIABILITIES AND FUND BALANCES.....	<u>\$ 24,496</u>	<u>\$ 70,473</u>	<u>\$ 23,231</u>

<u>OHIO PARKS AND NATURAL RESOURCES</u>	<u>TOTAL</u>
\$ 34,010	\$ 483,339
—	30,873
—	93,741
186	2,783
31	453
<u>\$ 34,227</u>	<u>\$ 611,189</u>

\$ 376	\$ 72,192
—	28
—	86
<u>376</u>	<u>72,306</u>

32,511	684,651
—	93,007
—	40,863
—	3
<u>1,340</u>	<u>(279,641)</u>
<u>33,851</u>	<u>538,883</u>
<u>\$ 34,227</u>	<u>\$ 611,189</u>

STATE OF OHIO
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1996
(amounts expressed in thousands)

	<u>ARTS FACILITIES BUILDING IMPROVEMENTS</u>	<u>HIGHER EDUCATION IMPROVEMENTS</u>	<u>HIGHWAY OBLIGATIONS CONSTRUCTION</u>
REVENUES:			
Other-Interest	\$ 557	\$ 6,822	\$ 3,985
TOTAL REVENUES	<u>557</u>	<u>6,822</u>	<u>3,985</u>
EXPENDITURES:			
CURRENT:			
Community and Economic Development	—	—	—
CAPITAL OUTLAY	<u>8,808</u>	<u>290,612</u>	<u>101,984</u>
TOTAL EXPENDITURES	<u>8,808</u>	<u>290,612</u>	<u>101,984</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(8,251)</u>	<u>(283,790)</u>	<u>(97,999)</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	286,407	100,007
Operating Transfers-in	9,899	—	—
Operating Transfers-out	—	(7,773)	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>9,899</u>	<u>278,634</u>	<u>100,007</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>1,648</u>	<u>(5,156)</u>	<u>2,008</u>
FUND BALANCES, JULY 1	8,986	78,102	35,996
Residual Equity Transfers-out	—	—	—
FUND BALANCES, JUNE 30	<u>\$ 10,634</u>	<u>\$ 72,946</u>	<u>\$ 38,004</u>

<u>MENTAL HEALTH/ MENTAL RETARDATION FACILITIES IMPROVEMENTS</u>	<u>PARKS AND RECREATION IMPROVEMENTS</u>	<u>LOCAL INFRASTRUCTURE IMPROVEMENTS</u>	<u>OHIO BUILDING AUTHORITY</u>	<u>ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS</u>	<u>YOUTH SERVICES BUILDING IMPROVEMENTS</u>
<u>\$ 1,102</u>	<u>\$ 841</u>	<u>\$ 5,175</u>	<u>\$ 11,036</u>	<u>\$ 2,533</u>	<u>\$ 1,712</u>
<u>1,102</u>	<u>841</u>	<u>5,175</u>	<u>11,036</u>	<u>2,533</u>	<u>1,712</u>
<u>—</u>	<u>—</u>	<u>801</u>	<u>—</u>	<u>—</u>	<u>—</u>
<u>46,846</u>	<u>11,138</u>	<u>116,996</u>	<u>13,114</u>	<u>55,558</u>	<u>13,008</u>
<u>46,846</u>	<u>11,138</u>	<u>117,797</u>	<u>13,114</u>	<u>55,558</u>	<u>13,008</u>
<u>(45,744)</u>	<u>(10,297)</u>	<u>(112,622)</u>	<u>(2,078)</u>	<u>(53,025)</u>	<u>(11,296)</u>
<u>39,410</u>	<u>19,809</u>	<u>119,999</u>	<u>199,713</u>	<u>—</u>	<u>—</u>
<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>60,189</u>	<u>—</u>
<u>—</u>	<u>—</u>	<u>(307)</u>	<u>(200,863)</u>	<u>—</u>	<u>—</u>
<u>39,410</u>	<u>19,809</u>	<u>119,692</u>	<u>(1,150)</u>	<u>60,189</u>	<u>—</u>
<u>(6,334)</u>	<u>9,512</u>	<u>7,070</u>	<u>(3,228)</u>	<u>7,164</u>	<u>(11,296)</u>
<u>22,486</u>	<u>3,966</u>	<u>159,963</u>	<u>34,174</u>	<u>21,825</u>	<u>35,319</u>
<u>(288)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(5,490)</u>	<u>—</u>
<u>\$ 15,864</u>	<u>\$ 13,478</u>	<u>\$ 167,033</u>	<u>\$ 30,946</u>	<u>\$ 23,499</u>	<u>\$ 24,023</u>

(continued)

STATE OF OHIO
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1996
(amounts expressed in thousands)
(continued)

	<u>TRANSPORTATION BUILDING IMPROVEMENTS</u>	<u>ADULT CORRECTIONAL BUILDING IMPROVEMENTS</u>	<u>HIGHWAY SAFETY BUILDING IMPROVEMENTS</u>
REVENUES:			
Other-Interest	\$ 927	\$ 2,998	\$ 628
TOTAL REVENUES	<u>927</u>	<u>2,998</u>	<u>628</u>
EXPENDITURES:			
CURRENT:			
Community and Economic Development	—	—	—
CAPITAL OUTLAY	<u>22,254</u>	<u>93,874</u>	<u>3,924</u>
TOTAL EXPENDITURES	<u>22,254</u>	<u>93,874</u>	<u>3,924</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(21,327)</u>	<u>(90,876)</u>	<u>(3,296)</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	26,802	84,742	18,081
Operating Transfers-out	—	—	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>26,802</u>	<u>84,742</u>	<u>18,081</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>5,475</u>	<u>(6,134)</u>	<u>14,785</u>
FUND BALANCES, JULY 1	16,923	71,201	6,837
Residual Equity Transfers-out	—	(482)	—
FUND BALANCES, JUNE 30	<u>\$ 22,398</u>	<u>\$ 64,585</u>	<u>\$ 21,622</u>

<u>OHIO PARKS AND NATURAL RESOURCES</u>	<u>TOTAL</u>
<u>\$ 2,550</u>	<u>\$ 40,866</u>
<u>2,550</u>	<u>40,866</u>
—	801
<u>17,314</u>	<u>795,430</u>
<u>17,314</u>	<u>796,231</u>
<u>(14,764)</u>	<u>(755,365)</u>
—	765,345
—	199,713
<u>(671)</u>	<u>(209,614)</u>
<u>(671)</u>	<u>755,444</u>
<u>(15,435)</u>	<u>79</u>
<u>49,286</u>	<u>545,064</u>
<u>—</u>	<u>(6,260)</u>
<u>\$ 33,851</u>	<u>\$ 538,883</u>

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ENTERPRISE FUNDS

The **Enterprise Funds** account for operations that are financed and operated in a manner similar to private business enterprises — where the State's intent is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the State has decided that periodic determination of net income is appropriate for accountability purposes.

The **Tuition Trust Authority Fund** accounts for the operations of the Ohio Tuition Trust Authority.

The **Liquor Control Fund** accounts for the operations of the Department of Liquor Control.

The **Ohio Lottery Commission Fund** accounts for the operations of the Ohio Lottery Commission.

The **Workers' Compensation Fund** accounts for the operations of the Ohio Bureau of Workers' Compensation and the Ohio Industrial Commission.

The **Underground Parking Garage Fund** accounts for the operations of the statehouse underground parking garage in Columbus, Ohio.

STATE OF OHIO
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1996
(amounts expressed in thousands)

	<u>TUITION TRUST AUTHORITY</u>	<u>LIQUOR CONTROL</u>	<u>OHIO LOTTERY COMMISSION</u>
ASSETS			
<i>Current Assets:</i>			
Cash Equity with Treasurer	\$ 32	\$ 2,896	\$ 113,279
Cash and Cash Equivalents	482	5,968	454
Investments	14,282	—	10,977
<i>Receivables:</i>			
Premiums and Assessments	—	—	—
Other	169	63	56,949
Due from Other Funds	—	112	—
Inventories	—	21,551	—
Other Assets	—	50	6,041
Total Current Assets	<u>14,965</u>	<u>30,640</u>	<u>187,700</u>
<i>Restricted Assets:</i>			
Cash Equity with Treasurer	—	—	7,311
Cash and Cash Equivalents	36	—	—
Dedicated Investments	166,156	—	1,294,281
Other Receivables	1,029	—	14,652
Total Restricted Assets	<u>167,221</u>	<u>—</u>	<u>1,316,244</u>
<i>Noncurrent Assets:</i>			
Investments	—	—	—
Total Noncurrent Assets	<u>—</u>	<u>—</u>	<u>—</u>
Fixed Assets (net of accumulated depreciation)	135	759	36,185
TOTAL ASSETS	<u>\$ 182,321</u>	<u>\$ 31,399</u>	<u>\$ 1,540,129</u>
LIABILITIES AND FUND EQUITY			
<i>Current Liabilities:</i>			
Accounts Payable	\$ 44	\$ 10,886	\$ 7,471
Accrued Liabilities	46	1,109	8,643
Intergovernmental Payable	—	357	—
Due to Other Funds	—	50	—
Deferred Revenues	—	—	1,847
Refund and Other Liabilities	—	3,327	29,656
Revenue Bonds	—	—	—
Total Current Liabilities	<u>90</u>	<u>15,729</u>	<u>47,617</u>
<i>Liabilities Payable from Restricted Assets:</i>			
Deferred Prize Awards Payable	—	—	1,276,541
Tuition Benefits Payable	162,701	—	—
Total Liabilities Payable from Restricted Assets	<u>162,701</u>	<u>—</u>	<u>1,276,541</u>
<i>Noncurrent Liabilities:</i>			
Accrued Liabilities	81	1,916	17,316
Workers' Compensation Benefits Payable	—	—	—
Revenue Bonds	—	—	—
Total Noncurrent Liabilities	<u>81</u>	<u>1,916</u>	<u>17,316</u>
Total Liabilities	<u>162,872</u>	<u>17,645</u>	<u>1,341,474</u>
<i>Fund Equity:</i>			
Net Unrealized Losses on Investments	—	—	—
<i>Retained Earnings:</i>			
<i>Reserved for:</i>			
Deferred Lottery Prizes	—	—	39,703
Insurance Claims Payable	—	—	—
Health Care Benefits	—	76	—
Unreserved	19,449	13,678	158,952
Total Fund Equity	<u>19,449</u>	<u>13,754</u>	<u>198,655</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 182,321</u>	<u>\$ 31,399</u>	<u>\$ 1,540,129</u>

<u>WORKERS' COMPENSATION</u>	<u>UNDERGROUND PARKING GARAGE</u>	<u>TOTAL</u>
\$ 6,412	\$ 2,254	\$ 124,873
238,070	—	244,974
—	—	25,259
2,310,699	—	2,310,699
285,752	27	342,960
287	—	399
—	—	21,551
24,341	—	30,432
<u>2,865,561</u>	<u>2,281</u>	<u>3,101,147</u>
—	—	7,311
—	—	36
—	—	1,460,437
—	—	15,681
<u>—</u>	<u>—</u>	<u>1,483,465</u>
14,446,960	—	14,446,960
<u>14,446,960</u>	<u>—</u>	<u>14,446,960</u>
323,761	8,051	368,891
<u>\$ 17,636,282</u>	<u>\$ 10,332</u>	<u>\$ 19,400,463</u>
\$ 52,957	\$ 12	\$ 71,370
—	61	9,859
—	—	357
—	—	50
445,159	8	447,014
1,174,605	—	1,207,588
3,000	—	3,000
<u>1,675,721</u>	<u>81</u>	<u>1,739,238</u>
—	—	1,276,541
—	—	162,701
<u>—</u>	<u>—</u>	<u>1,439,242</u>
16,813	74	36,200
12,836,888	—	12,836,888
205,428	—	205,428
<u>13,059,129</u>	<u>74</u>	<u>13,078,516</u>
<u>14,734,850</u>	<u>155</u>	<u>16,256,996</u>
1,953,039	—	1,953,039
—	—	39,703
90,409	—	90,409
—	—	76
857,984	10,177	1,060,240
<u>2,901,432</u>	<u>10,177</u>	<u>3,143,467</u>
<u>\$ 17,636,282</u>	<u>\$ 10,332</u>	<u>\$ 19,400,463</u>

STATE OF OHIO

ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

	TUITION TRUST AUTHORITY	LIQUOR CONTROL	OHIO LOTTERY COMMISSION
OPERATING REVENUES:			
Charges for Sales and Services	\$ 3,836	\$ 349,671	\$ 2,380,207
Premium and Assessment Income	—	—	—
Investment Income	8,709	—	86,022
Other	12	1,073	4,895
TOTAL OPERATING REVENUES	<u>12,557</u>	<u>350,744</u>	<u>2,471,124</u>
OPERATING EXPENSES:			
Costs of Sales and Services	—	216,852	—
Administration	2,180	48,199	83,276
Bonuses and Commissions	—	—	145,592
Prizes	—	—	1,363,071
Benefits and Claims	11,590	—	—
Depreciation	58	536	8,417
Other	7	769	98,546
TOTAL OPERATING EXPENSES	<u>13,835</u>	<u>266,356</u>	<u>1,698,902</u>
OPERATING INCOME (LOSS)	<u>(1,278)</u>	<u>84,388</u>	<u>772,222</u>
NONOPERATING REVENUES (EXPENSES):			
Investment Income	116	—	—
Other	—	(848)	(1,248)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>116</u>	<u>(848)</u>	<u>(1,248)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(1,162)</u>	<u>83,540</u>	<u>770,974</u>
OPERATING TRANSFERS:			
Operating Transfers-out	—	(81,587)	(726,548)
TOTAL OPERATING TRANSFERS	<u>—</u>	<u>(81,587)</u>	<u>(726,548)</u>
NET INCOME (LOSS)	<u>(1,162)</u>	<u>1,953</u>	<u>44,426</u>
RETAINED EARNINGS (DEFICITS), JULY 1	<u>20,611</u>	<u>11,801</u>	<u>154,229</u>
RETAINED EARNINGS, JUNE 30	<u>\$ 19,449</u>	<u>\$ 13,754</u>	<u>\$ 198,655</u>

<u>WORKERS' COMPENSATION</u>	<u>UNDERGROUND PARKING GARAGE</u>	<u>TOTAL</u>
\$ —	\$ 2,346	\$ 2,736,060
2,300,888	—	2,300,888
1,034,146	—	1,128,877
30,858	6	36,844
<u>3,365,892</u>	<u>2,352</u>	<u>6,202,669</u>
—	—	216,852
67,485	1,313	202,453
—	—	145,592
—	—	1,363,071
2,130,493	—	2,142,083
24,224	406	33,641
66,119	—	165,441
<u>2,288,321</u>	<u>1,719</u>	<u>4,269,133</u>
<u>1,077,571</u>	<u>633</u>	<u>1,933,536</u>
—	147	263
—	—	(2,096)
—	<u>147</u>	<u>(1,833)</u>
<u>1,077,571</u>	<u>780</u>	<u>1,931,703</u>
—	(2,088)	(810,223)
—	<u>(2,088)</u>	<u>(810,223)</u>
1,077,571	(1,308)	1,121,480
(129,178)	11,485	68,948
<u>\$ 948,393</u>	<u>\$ 10,177</u>	<u>\$ 1,190,428</u>

STATE OF OHIO

ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS

FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

	<u>TUITION TRUST AUTHORITY</u>	<u>LIQUOR CONTROL</u>	<u>OHIO LOTTERY COMMISSION</u>	<u>WORKERS' COMPENSATION</u>	<u>UNDERGROUND PARKING GARAGE</u>	<u>TOTAL</u>
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating Income (Loss).....	\$ (1,278)	\$ 84,388	\$ 772,222	\$ 1,077,571	\$ 633	\$ 1,933,536
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:						
Investment Income	(8,709)	—	(86,022)	(1,034,146)	—	(1,128,877)
Depreciation	58	536	8,417	24,224	406	33,641
Provision for Uncollectible Accounts	—	—	—	43,602	—	43,602
Amortization of Premiums and Discounts	(639)	—	96,313	(103,332)	—	(7,658)
Interest on Bonds, Notes and Capital Leases	—	—	—	9,947	—	9,947
Decrease (Increase) in Assets:						
Premiums and Assessments Receivable	—	—	—	110,441	—	110,441
Other Receivables	134	(60)	(20,692)	(61,569)	(1)	(82,188)
Due from Other Funds	—	168	—	(43)	5	130
Inventories	—	489	—	—	—	489
Other Assets	—	119	1,100	(170)	—	1,049
Increase (Decrease) in Liabilities:						
Accounts Payable	(56)	(2,056)	(2,071)	(18,441)	6	(22,618)
Accrued Liabilities	25	(2,451)	7	—	35	(2,384)
Intergovernmental Payable	—	(28)	—	—	—	(28)
Due to Other Funds	—	18	—	(425)	—	(407)
Deferred Revenues	—	(5)	(3,501)	3,363	8	(135)
Workers' Compensation Benefits Payable	—	—	—	219,212	—	219,212
Refund and Other Liabilities	—	(164)	8,177	55,402	—	63,415
Liabilities Payable from Restricted Assets	30,701	—	(56,180)	—	—	(25,479)
NET CASH FLOWS PROVIDED BY						
OPERATING ACTIVITIES.....	20,236	80,954	717,770	325,636	1,092	1,145,688

CASH FLOWS FROM NONCAPITAL**FINANCING ACTIVITIES:**

Operating Transfers-out	—	(81,587)	(726,548)	—	(2,088)	(810,223)
NET CASH FLOWS USED BY						
NONCAPITAL FINANCING ACTIVITIES	—	(81,587)	(726,548)	—	(2,088)	(810,223)

CASH FLOWS FROM CAPITAL AND RELATED**FINANCING ACTIVITIES:**

Principal Payment on Bonds	—	—	—	(2,000)	—	(2,000)
Interest Paid	—	—	—	(9,947)	—	(9,947)
Acquisition and Construction of Capital Assets	(42)	(358)	(1,265)	(20,728)	—	(22,393)
Proceeds from Sales of Fixed Assets	—	62	—	—	—	62
Principal Payments on Capital Leases	—	—	(8,141)	—	—	(8,141)
NET CASH FLOWS USED BY						
CAPITAL AND RELATED FINANCING ACTIVITIES	(42)	(296)	(9,406)	(32,675)	—	(42,419)

CASH FLOWS FROM INVESTING ACTIVITIES:

Proceeds from the Sales and Maturities of Investments	116	—	425,075	7,845,190	—	8,270,381
Purchase of Investments	(34,888)	—	(447,635)	(9,291,217)	—	(9,773,740)
Investment Income Received	8,687	—	72,525	1,054,499	146	1,135,857
NET CASH FLOWS PROVIDED (USED) BY						
INVESTING ACTIVITIES	(26,085)	—	49,965	(391,528)	146	(367,502)

NET INCREASE (DECREASE)

IN CASH AND CASH EQUIVALENTS	(5,891)	(929)	31,781	(98,567)	(850)	(74,456)
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CASH AND CASH EQUIVALENTS, JULY 1	6,441	9,793	89,263	343,049	3,104	451,650
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CASH AND CASH EQUIVALENTS, JUNE 30	\$ 550	\$ 8,864	\$ 121,044	\$ 244,482	\$ 2,254	\$ 377,194
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INTERNAL SERVICE FUNDS

The **Internal Service Funds** account for the financing of goods or services provided by a State department or agency to other agencies and to other government units, on a cost-reimbursement basis.

The **Ohio Building Authority Fund** accounts for the revenues and operating expenses of State office buildings and other government buildings owned by the Ohio Building Authority.

The **Ohio Data Network Fund** accounts for the revenues and expenses associated with electronic data-processing of goods and services provided to user State agencies and to local government.

The **Ohio Penal Industries Fund** accounts for the revenues and expenses associated with the purchase of raw materials and labor costs incurred in the production of manufactured goods and agricultural commodities sold to user State agencies.

The **Support Services Fund** accounts for the revenues and expenses associated with the purchase of food, medical, and other institutional supplies and the costs of services provided to user State agencies.

The **Telecommunications Fund** accounts for the revenues and expenses related to tele-communications services provided to State agencies and to local government.

STATE OF OHIO
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1996
(amounts expressed in thousands)

	OHIO BUILDING AUTHORITY	OHIO DATA NETWORK	OHIO PENAL INDUSTRIES
ASSETS			
<i>Current Assets:</i>			
Cash Equity with Treasurer	\$ —	\$ 21,182	\$ 14,516
Cash and Cash Equivalents	266	—	—
Investments	1,705	—	—
<i>Receivables:</i>			
Intergovernmental	—	5	511
Other	4,560	1,039	383
Due from Other Funds	—	7,526	22,942
Inventories	—	180	12,804
Other Assets	398	—	—
Total Current Assets	6,929	29,932	51,156
<i>Restricted Assets:</i>			
Cash and Cash Equivalents	1	—	—
Investments	42,307	—	—
Total Restricted Assets	42,308	—	—
<i>Noncurrent Assets:</i>			
Other Receivables	39,126	—	—
Total Noncurrent Assets	39,126	—	—
Fixed Assets (net of accumulated depreciation)	—	22,988	3,420
TOTAL ASSETS	\$ 88,363	\$ 52,920	\$ 54,576
LIABILITIES AND FUND EQUITY			
<i>Current Liabilities:</i>			
Accounts Payable	\$ 11,923	\$ 1,324	\$ 4,807
Accrued Liabilities	780	1,203	1,809
Due to Other Funds	—	65	1,725
Deferred Revenues	880	—	—
Revenue Bonds	2,539	—	—
Total Current Liabilities	16,122	2,592	8,341
<i>Noncurrent Liabilities:</i>			
Accrued Liabilities	—	2,062	3,262
Revenue Bonds	38,801	—	—
Total Noncurrent Liabilities	38,801	2,062	3,262
Total Liabilities	54,923	4,654	11,603
<i>Fund Equity:</i>			
Contributed Capital	—	28,476	1,497
<i>Retained Earnings:</i>			
Reserved for:			
Health Care Benefits	—	49	223
Unreserved	33,440	19,741	41,253
Total Fund Equity	33,440	48,266	42,973
TOTAL LIABILITIES AND FUND EQUITY	\$ 88,363	\$ 52,920	\$ 54,576

<u>SUPPORT SERVICES</u>	<u>TELE-COMMUNICATIONS</u>	<u>TOTAL</u>
\$ 1,475	\$ 3,762	\$ 40,935
—	—	266
—	—	1,705
1,213	76	1,805
—	1,698	7,680
4,135	3,960	38,563
7,120	—	20,104
—	—	398
<u>13,943</u>	<u>9,496</u>	<u>111,456</u>
—	—	1
—	—	42,307
—	—	42,308
—	—	39,126
—	—	39,126
<u>4,349</u>	<u>3,673</u>	<u>34,430</u>
<u>\$ 18,292</u>	<u>\$ 13,169</u>	<u>\$ 227,320</u>

\$ 2,175	\$ 1,936	\$ 22,165
286	166	4,244
82	55	1,927
40	—	920
—	—	2,539
<u>2,583</u>	<u>2,157</u>	<u>31,795</u>
563	327	6,214
—	—	38,801
<u>563</u>	<u>327</u>	<u>45,015</u>
<u>3,146</u>	<u>2,484</u>	<u>76,810</u>
5,257	—	35,230
12	10	294
<u>9,877</u>	<u>10,675</u>	<u>114,986</u>
<u>15,146</u>	<u>10,685</u>	<u>150,510</u>
<u>\$ 18,292</u>	<u>\$ 13,169</u>	<u>\$ 227,320</u>

STATE OF OHIO
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996
(amounts expressed in thousands)

	<u>OHIO BUILDING AUTHORITY</u>	<u>OHIO DATA NETWORK</u>	<u>OHIO PENAL INDUSTRIES</u>
OPERATING REVENUES:			
Charges for Sales and Services	\$ 24,398	\$ 49,533	\$ 124,899
Other	<u>2,033</u>	<u>929</u>	<u>439</u>
TOTAL OPERATING REVENUES	<u>26,431</u>	<u>50,462</u>	<u>125,338</u>
OPERATING EXPENSES:			
Costs of Sales and Services	18,549	—	64,224
Administration	2,603	31,887	46,388
Depreciation	—	18,110	684
Other	<u>1,321</u>	<u>4,183</u>	<u>2,771</u>
TOTAL OPERATING EXPENSES	<u>22,473</u>	<u>54,180</u>	<u>114,067</u>
OPERATING INCOME (LOSS)	<u>3,958</u>	<u>(3,718)</u>	<u>11,271</u>
NONOPERATING REVENUES (EXPENSES):			
Investment Income	1,820	—	—
Interest Expense	(3,649)	—	—
Other	—	(488)	(84)
TOTAL NONOPERATING EXPENSES	<u>(1,829)</u>	<u>(488)</u>	<u>(84)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>2,129</u>	<u>(4,206)</u>	<u>11,187</u>
OPERATING TRANSFERS:			
Operating Transfers-in	32,166	—	8,651
Operating Transfers-out	<u>(34,213)</u>	<u>—</u>	<u>—</u>
TOTAL OPERATING TRANSFERS	<u>(2,047)</u>	<u>—</u>	<u>8,651</u>
NET INCOME (LOSS)	82	(4,206)	19,838
RETAINED EARNINGS, JULY 1	<u>33,358</u>	<u>23,996</u>	<u>21,638</u>
RETAINED EARNINGS, JUNE 30	<u>\$ 33,440</u>	<u>\$ 19,790</u>	<u>\$ 41,476</u>

<u>SUPPORT SERVICES</u>	<u>TELE- COMMUNICATIONS</u>	<u>TOTAL</u>
\$ 62,913	\$ 29,808	\$ 291,551
2,914	14	6,329
<u>65,827</u>	<u>29,822</u>	<u>297,880</u>
55,252	20,384	158,409
9,455	6,892	97,225
606	1,084	20,484
—	1,358	9,633
<u>65,313</u>	<u>29,718</u>	<u>285,751</u>
<u>514</u>	<u>104</u>	<u>12,129</u>
—	—	1,820
—	—	(3,649)
(49)	—	(621)
<u>(49)</u>	<u>—</u>	<u>(2,450)</u>
<u>465</u>	<u>104</u>	<u>9,679</u>
—	—	40,817
—	—	(34,213)
—	—	<u>6,604</u>
<u>465</u>	<u>104</u>	<u>16,283</u>
<u>9,424</u>	<u>10,581</u>	<u>98,997</u>
<u>\$ 9,889</u>	<u>\$ 10,685</u>	<u>\$ 115,280</u>

STATE OF OHIO

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS

FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

	OHIO BUILDING AUTHORITY	OHIO DATA NETWORK	OHIO PENAL INDUSTRIES	SUPPORT SERVICES	TELE- COMMUNICATIONS	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating Income (Loss).....	\$ 3,958	\$ (3,718)	\$ 11,271	\$ 514	\$ 104	\$ 12,129
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:						
Depreciation	—	18,110	684	606	1,084	20,484
Decrease (Increase) in Assets:						
Intergovernmental Receivables	—	3	(43)	(37)	(48)	(125)
Other Receivables	581	(44)	260	—	1,531	2,328
Due from Other Funds	—	5,796	(18,771)	73	(736)	(13,638)
Inventories	—	65	(93)	722	—	694
Other Assets	(58)	—	—	—	—	(58)
Increase (Decrease) in Liabilities:						
Accounts Payable	(5)	(2,186)	(1,560)	(657)	(1,996)	(6,404)
Accrued Liabilities	—	(235)	289	48	38	140
Intergovernmental Payable	—	(800)	—	—	(1,000)	(1,800)
Due to Other Funds	—	30	214	11	28	283
Deferred Revenues	(17)	—	—	(21)	—	(38)
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES	4,459	17,021	(7,749)	1,259	(995)	13,995
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating Transfers-in	32,166	—	8,651	—	—	40,817
Operating Transfers-out	(34,213)	—	—	—	—	(34,213)
NET CASH FLOWS PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	(2,047)	—	8,651	—	—	6,604

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Principal Payment on Bonds	(2,602)	—	—	—	—	(2,602)
Interest Paid	(3,279)	—	—	—	—	(3,279)
Principal Receipts on Capital Leases	2,547	—	—	—	—	2,547
Acquisition and Construction of Capital Assets	—	(1,212)	(357)	(373)	(1,361)	(3,303)
Proceeds from Sales of Fixed Assets	—	—	—	6	—	6
Principal Payments on Capital Leases	—	(964)	—	—	—	(964)
NET CASH FLOWS USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(3,334)	(2,176)	(357)	(367)	(1,361)	(7,595)

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of Investments	(748)	—	—	—	—	(748)
Investment Income Received	1,806	—	—	—	—	1,806
NET CASH FLOWS PROVIDED BY INVESTING ACTIVITIES	1,058	—	—	—	—	1,058

NET INCREASE (DECREASE)

IN CASH AND CASH EQUIVALENTS	136	14,845	545	892	(2,356)	14,062
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CASH AND CASH EQUIVALENTS, JULY 1	131	6,337	13,971	583	6,118	27,140
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CASH AND CASH EQUIVALENTS, JUNE 30	\$ 267	\$ 21,182	\$ 14,516	\$ 1,475	\$ 3,762	\$ 41,202
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NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

Acquisition and Construction of Capital Assets	\$ —	\$ 5,490	\$ 482	\$ 288	\$ —	\$ 6,260
Forgiveness of Interfund Advances	—	22,986	—	—	—	22,986
INCREASE IN CONTRIBUTED CAPITAL	\$ —	\$ 28,476	\$ 482	\$ 288	\$ —	\$ 29,246

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TRUST AND AGENCY FUNDS

The **Trust Funds** account for assets held by the State in a trustee capacity. The **Agency Funds** account for assets held by the State as an agent for individuals, private organizations, other governments, and/or other funds.

Expendable Trust

The **Employment Services Fund** accounts for unemployment insurance benefit claims.

The **Unclaimed Funds Fund** accounts for assets held for owners of unclaimed intangible property. Unclaimed property is property for which the owner has not taken some action to indicate ownership interest over a certain period of time specified under Chapter 169, Ohio Revised Code.

Pension Trust

The **State Highway Patrol Retirement System Fund** accounts for the accumulation of resources for pension benefit payments to qualified employees who participate in the State Highway Patrol Retirement System.

Agency

The **Holding and Distribution Fund** accounts for assets held until such time that a determination has been made to refund amounts to the original owners or to distribute amounts to other State funds.

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

The **Tax Refunds Fund** accounts for assets held to liquidate the State's tax refund obligations.

The **Ohio Building Authority Fund** accounts for assets held on the Ohio Bureau of Workers' Compensation's behalf.

The **Star Ohio Fund** accounts for assets held for local government units that participate in the State Treasury Asset Reserve of Ohio (STAROhio), a pooled investment fund managed by the Treasurer of State.

The **Deferred Compensation Fund** accounts for assets held for employees in accordance with the provisions of Internal Revenue Code Section 457.

The **Retirement Systems Fund** accounts for assets held in the custody of the Treasurer of State for the Public Employees Retirement System, Police and Firemen's Disability and Pension Fund, School Employees Retirement System, and State Teachers Retirement System.

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

STATE OF OHIO
TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1996

(amounts expressed in thousands)

	<u>EXPENDABLE TRUST</u>		<u>PENSION TRUST</u>
	<u>EMPLOYMENT SERVICES</u>	<u>UNCLAIMED FUNDS</u>	<u>STATE HIGHWAY PATROL</u>
ASSETS			
Cash Equity with Treasurer	\$ 79,349	\$ 88	\$ —
Cash and Cash Equivalents	172	3,483	23,123
Investments	4,802	125,321	417,313
Deposit with Federal Government	1,688,357	—	—
Receivables:			
Taxes	200,155	—	—
Intergovernmental	17	—	—
Other	—	22,972	1,572
Due from Other Funds	—	1,347	3,321
Deposit with Deferred Compensation Plan	—	—	—
Advances to Other Funds	—	72,248	—
Fixed Assets (net of accumulated depreciation)	—	—	2,917
Other Assets	—	—	67
Sureties	6,492	—	—
TOTAL ASSETS	\$ 1,979,344	\$ 225,459	\$ 448,313
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ —	\$ —	\$ 333
Accrued Liabilities	—	—	269
Intergovernmental Payable	—	—	—
Due to Other Funds	—	—	—
Refund and Other Liabilities	45,283	—	36
Liability for Escheat Property	—	59,146	—
Liability for Deferred Compensation	—	—	—
Total Liabilities	<u>45,283</u>	<u>59,146</u>	<u>638</u>
Fund Balances:			
Reserved for:			
Pension and Other Postemployment Benefits	—	—	447,675
Unemployment Benefits	1,934,061	—	—
Other:			
Advances to Other funds	—	72,248	—
Unreserved/Undesignated	—	94,065	—
Total Fund Balances	<u>1,934,061</u>	<u>166,313</u>	<u>447,675</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,979,344	\$ 225,459	\$ 448,313

<u>AGENCY FUNDS</u>	<u>TOTAL</u>
\$ 218,397	\$ 297,834
78,827	105,605
79,945,859	80,493,295
—	1,688,357
—	200,155
—	17
1,350	25,894
119	4,787
714,129	714,129
—	72,248
—	2,917
—	67
<u>367,803</u>	<u>374,295</u>
<u>\$ 81,326,484</u>	<u>\$ 83,979,600</u>

\$ —	\$ 333
—	269
3,433,236	3,433,236
41,667	41,667
77,137,432	77,182,751
—	59,146
<u>714,149</u>	<u>714,149</u>
<u>81,326,484</u>	<u>81,431,551</u>

—	447,675
—	1,934,061
—	72,248
—	94,065
<u>—</u>	<u>2,548,049</u>
<u>\$ 81,326,484</u>	<u>\$ 83,979,600</u>

STATE OF OHIO
EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1996
(amounts expressed in thousands)

	<u>EMPLOYMENT SERVICES</u>	<u>UNCLAIMED FUNDS</u>	<u>TOTAL</u>
REVENUES:			
Unemployment Taxes.....	\$ 943,083	\$ —	\$ 943,083
Federal Government.....	12,924	—	12,924
Other.....	117,185	54,246	171,431
TOTAL REVENUES	<u>1,073,192</u>	<u>54,246</u>	<u>1,127,438</u>
EXPENDITURES:			
CURRENT:			
Health and Human Services.....	787,838	—	787,838
General Government.....	—	18,166	18,166
TOTAL EXPENDITURES	<u>787,838</u>	<u>18,166</u>	<u>806,004</u>
EXCESS OF REVENUES OVER EXPENDITURES	285,354	36,080	321,434
FUND BALANCES, JULY 1	<u>1,648,707</u>	<u>130,233</u>	<u>1,778,940</u>
FUND BALANCES, JUNE 30	<u>\$ 1,934,061</u>	<u>\$ 166,313</u>	<u>\$ 2,100,374</u>

STATE OF OHIO
STATEMENT OF PLAN NET ASSETS
STATE HIGHWAY PATROL RETIREMENT SYSTEM
PENSION TRUST FUND
JUNE 30, 1996
(amounts expressed in thousands)

	<u>PENSION</u>	<u>POST- EMPLOYMENT</u>	<u>TOTAL</u>
ASSETS			
Cash and Cash Equivalents	\$ 19,615	\$ 3,508	\$ 23,123
Receivables:			
Employer's Contributions	1,805	521	2,326
Employees' Contributions	995	—	995
Interest	1,306	234	1,540
Other	27	5	32
Total Receivables	<u>4,133</u>	<u>760</u>	<u>4,893</u>
Investments:			
Government and Corporate Bonds	141,538	25,311	166,849
Common Stock	161,777	28,930	190,707
Real Estate	16,327	2,920	19,247
Other Investments	34,365	6,145	40,510
Total Investments	<u>354,007</u>	<u>63,306</u>	<u>417,313</u>
Other Assets	57	10	67
Total Current Assets	<u>377,812</u>	<u>67,584</u>	<u>445,396</u>
Fixed Assets (net of accumulated depreciation)	2,474	443	2,917
TOTAL ASSETS	<u>380,286</u>	<u>68,027</u>	<u>448,313</u>
LIABILITIES			
Accounts Payable	282	51	333
Accrued Healthcare Benefits	—	245	245
Other Liabilities	51	9	60
TOTAL LIABILITIES	<u>333</u>	<u>305</u>	<u>638</u>
FUND BALANCE RESERVED FOR EMPLOYEES'			
PENSION AND POSTEMPLOYMENT			
HEALTHCARE BENEFITS	<u>\$ 379,953</u>	<u>\$ 67,722</u>	<u>\$ 447,675</u>

STATE OF OHIO

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

	BALANCE JULY 1, 1995	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1996
HOLDING AND DISTRIBUTION				
ASSETS				
Cash Equity with Treasurer	\$ 19,880	\$ 779,035	\$ 780,770	\$ 18,145
Cash and Cash Equivalents	6,525	513,068	513,870	5,723
Other Receivables	156	867	437	586
Total Assets	<u>\$ 26,561</u>	<u>\$ 1,292,970</u>	<u>\$ 1,295,077</u>	<u>\$ 24,454</u>
LIABILITIES				
Intergovernmental Payable	\$ 273	\$ 8,075	\$ 7,070	\$ 1,278
Due to Other Funds	17,690	738,089	741,686	14,093
Refund and Other Liabilities	8,598	31,680	31,195	9,083
Total Liabilities	<u>\$ 26,561</u>	<u>\$ 777,844</u>	<u>\$ 779,951</u>	<u>\$ 24,454</u>
PAYROLL WITHHOLDING AND FRINGE BENEFITS				
ASSETS				
Cash Equity with Treasurer	\$ 120,303	\$ 1,567,460	\$ 1,563,599	\$ 124,164
Cash and Cash Equivalents	1,457	85,005	80,116	6,346
Other Receivables	219	2,846	2,662	403
Due from Other Funds	88	4,314	4,334	68
Total Assets	<u>\$ 122,067</u>	<u>\$ 1,659,625</u>	<u>\$ 1,650,711</u>	<u>\$ 130,981</u>
LIABILITIES				
Intergovernmental Payable	\$ 1,535	\$ 351,770	\$ 352,187	\$ 1,118
Due to Other Funds	41,888	159,666	173,980	27,574
Refund and Other Liabilities	78,644	966,621	942,976	102,289
Total Liabilities	<u>\$ 122,067</u>	<u>\$ 1,478,057</u>	<u>\$ 1,469,143</u>	<u>\$ 130,981</u>
TAX REFUNDS				
ASSETS				
Cash Equity with Treasurer	\$ 12,287	\$ 775,735	\$ 772,937	\$ 15,085
Total Assets	<u>\$ 12,287</u>	<u>\$ 775,735</u>	<u>\$ 772,937</u>	<u>\$ 15,085</u>
LIABILITIES				
Refund and Other Liabilities	\$ 12,287	\$ 775,735	\$ 772,937	\$ 15,085
Total Liabilities	<u>\$ 12,287</u>	<u>\$ 775,735</u>	<u>\$ 772,937</u>	<u>\$ 15,085</u>
OHIO BUILDING AUTHORITY				
ASSETS				
Investments	\$ 12,305	\$ 19,803	\$ 19,153	\$ 12,955
Other Receivables	253	650	765	138
Total Assets	<u>\$ 12,558</u>	<u>\$ 20,453</u>	<u>\$ 19,918</u>	<u>\$ 13,093</u>
LIABILITIES				
Refund and Other Liabilities	\$ 12,558	\$ 650	\$ 115	\$ 13,093
Total Liabilities	<u>\$ 12,558</u>	<u>\$ 650</u>	<u>\$ 115</u>	<u>\$ 13,093</u>

	BALANCE JULY 1, 1995	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1996
STAR OHIO				
ASSETS				
Investments	\$ 2,974,172	\$ 17,127,353	\$ 16,731,050	\$ 3,370,475
Total Assets	<u>\$ 2,974,172</u>	<u>\$ 17,127,353</u>	<u>\$ 16,731,050</u>	<u>\$ 3,370,475</u>
LIABILITIES				
Intergovernmental Payable	\$ 2,974,172	\$ 17,127,353	\$ 16,731,050	\$ 3,370,475
Total Liabilities	<u>\$ 2,974,172</u>	<u>\$ 17,127,353</u>	<u>\$ 16,731,050</u>	<u>\$ 3,370,475</u>
DEFERRED COMPENSATION				
ASSETS				
Due from Other Funds	\$ 15	\$ 74,381	\$ 74,376	\$ 20
Deposit with Deferred Compensation Plan	609,473	140,719	36,063	714,129
Total Assets	<u>\$ 609,488</u>	<u>\$ 215,100</u>	<u>\$ 110,439</u>	<u>\$ 714,149</u>
LIABILITIES				
Liability for Deferred Compensation	\$ 609,488	\$ 140,724	\$ 36,063	\$ 714,149
Total Liabilities	<u>\$ 609,488</u>	<u>\$ 140,724</u>	<u>\$ 36,063</u>	<u>\$ 714,149</u>
RETIREMENT SYSTEMS				
ASSETS				
Investments	\$ 68,565,174	\$ 133,390,999	\$ 125,440,166	\$ 76,516,007
Total Assets	<u>\$ 68,565,174</u>	<u>\$ 133,390,999</u>	<u>\$ 125,440,166</u>	<u>\$ 76,516,007</u>
LIABILITIES				
Refund and Other Liabilities:				
Liability to:				
Public Employees Retirement System	\$ 30,647,198	\$ 51,770,395	\$ 48,136,575	\$ 34,281,018
Police and Firemen's Disability and Pension Fund	4,504,068	9,056,059	8,707,052	4,853,075
School Employees Retirement System	4,169,809	17,022,864	16,408,797	4,783,876
State Teachers Retirement System	29,244,099	55,541,681	52,187,742	32,598,038
Total Liabilities	<u>\$ 68,565,174</u>	<u>\$ 133,390,999</u>	<u>\$ 125,440,166</u>	<u>\$ 76,516,007</u>
OTHER				
ASSETS				
Cash Equity with Treasurer	\$ 41,121	\$ 1,182,353	\$ 1,162,471	\$ 61,003
Cash and Cash Equivalents	29,144	151,115,864	151,078,250	66,758
Investments	50,144	16,244	19,966	46,422
Other Receivables	299	2,048	2,124	223
Due from Other Funds	35	1,036	1,040	31
Sureties	353,253	123,797	109,247	367,803
Total Assets	<u>\$ 473,996</u>	<u>\$ 152,441,342</u>	<u>\$ 152,373,098</u>	<u>\$ 542,240</u>
LIABILITIES				
Intergovernmental Payable	\$ 40,846	\$ 1,180,993	\$ 1,161,474	\$ 60,365
Refund and Other Liabilities	433,150	151,215,009	151,166,284	481,875
Total Liabilities	<u>\$ 473,996</u>	<u>\$ 152,396,002</u>	<u>\$ 152,327,758</u>	<u>\$ 542,240</u>

(continued)

STATE OF OHIO

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

(continued)

	<u>BALANCE</u> <u>JULY 1, 1995</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 1996</u>
TOTAL AGENCY				
ASSETS				
Cash Equity with Treasurer	\$ 193,591	\$ 4,304,583	\$ 4,279,777	\$ 218,397
Cash and Cash Equivalents.....	37,126	151,713,937	151,672,236	78,827
Investments	71,601,795	150,554,399	142,210,335	79,945,859
Other Receivables	927	6,411	5,988	1,350
Due from Other Funds	138	79,731	79,750	119
Deposit with Deferred Compensation Plan	609,473	140,719	36,063	714,129
Sureties	353,253	123,797	109,247	367,803
Total Assets	<u>\$ 72,796,303</u>	<u>\$ 306,923,577</u>	<u>\$ 298,393,396</u>	<u>\$ 81,326,484</u>
LIABILITIES				
Intergovernmental Payable	\$ 3,016,826	\$ 18,668,191	\$ 18,251,781	\$ 3,433,236
Due to Other Funds	59,578	897,755	915,666	41,667
Refund and Other Liabilities	69,110,411	286,380,694	278,353,673	77,137,432
Liability for Deferred Compensation	609,488	140,724	36,063	714,149
Total Liabilities	<u>\$ 72,796,303</u>	<u>\$ 306,087,364</u>	<u>\$ 297,557,183</u>	<u>\$ 81,326,484</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

The **General Fixed Assets Account Group** accounts for fixed assets acquired or constructed for use by the State for general governmental purposes. These include all fixed assets except those accounted for in the proprietary, trust, and college and university funds.

STATE OF OHIO

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY SOURCE

FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

	BALANCE JULY 1, 1995	BEGINNING BALANCE ADJUSTMENTS	ADDITIONS	DELETIONS/ NET TRANSFERS	BALANCE JUNE 30, 1996
GENERAL FIXED ASSETS:					
Land	\$ 156,333	\$ 12,208	\$ 10,075	\$ (19)	\$ 178,597
Buildings	1,999,485	13,182	53,247	(13,335)	2,052,579
Land Improvements	144,071	353	5,030	(378)	149,076
Machinery and Equipment	166,947	11,244	20,074	(8,061)	190,204
State Vehicles	202,267	2,414	29,085	(16,212)	217,554
Construction-in-Progress	341,712	(21,265)	469,259	(310,509)	479,197
TOTAL GENERAL FIXED ASSETS	\$ 3,010,815	\$ 18,136	\$ 586,770	\$ (348,514)	\$ 3,267,207
INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE:					
ACQUIRED BEFORE JULY 1, 1987	\$ 1,136,142	\$ (722)	\$ —	\$ (17,135)	\$ 1,118,285
ACQUIRED ON OR AFTER JULY 1, 1987:					
General Fund Revenues	119,206	16,767	16,347	(7,801)	144,519
Special Revenue Fund Revenues	352,814	1,881	67,254	(21,112)	400,837
Capital Projects Funds:					
Special Obligation Bonds	1,383,191	131	492,274	(302,340)	1,573,256
Certificates of Participation	4,044	—	—	—	4,044
Donations	15,418	79	10,895	(126)	26,266
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$ 3,010,815	\$ 18,136	\$ 586,770	\$ (348,514)	\$ 3,267,207

STATE OF OHIO

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

	<u>BALANCE</u> <u>JULY 1, 1995</u>	<u>BEGINNING</u> <u>BALANCE</u> <u>ADJUSTMENTS</u>	<u>ADDITIONS</u>	<u>DELETIONS/</u> <u>NET</u> <u>TRANSFERS</u>	<u>BALANCE</u> <u>JUNE 30, 1996</u>
REPORTING FUNCTION:					
Primary, Secondary and Other Education	\$ 61,314	\$ 11,833	\$ 2,768	\$ (366)	\$ 75,549
Higher Education Support	3,779	3,646	225	(574)	7,076
Public Assistance and Medicaid	3,871	(49)	—	(5)	3,817
Health and Human Services	586,298	852	21,946	(16,424)	592,672
Justice and Public Protection	839,591	5,017	16,878	(7,542)	853,944
Environmental Protection and Natural Resources	324,779	940	15,852	(3,832)	337,739
Transportation	360,053	10,297	29,197	(4,728)	394,819
General Government	445,056	6,020	15,603	(3,991)	462,688
Community and Economic Development	44,362	845	15,042	(543)	59,706
TOTAL GENERAL FIXED ASSETS					
ALLOCATED TO FUNCTIONS	2,669,103	39,401	117,511	(38,005)	2,788,010
Construction-in-Progress	341,712	(21,265)	469,259	(310,509)	479,197
TOTAL GENERAL FIXED ASSETS	\$ 3,010,815	\$ 18,136	\$ 586,770	\$ (348,514)	\$ 3,267,207

STATE OF OHIO

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION

JUNE 30, 1996

(amounts expressed in thousands)

	<u>LAND</u>	<u>BUILDINGS</u>	<u>LAND IMPROVEMENTS</u>	<u>MACHINERY and EQUIPMENT</u>	<u>STATE VEHICLES</u>	<u>TOTAL</u>
REPORTING FUNCTION:						
Primary, Secondary and Other Education	\$ 13,882	\$ 46,989	\$ 2,738	\$ 11,087	\$ 853	\$ 75,549
Higher Education Support	—	—	247	6,814	15	7,076
Public Assistance and Medicaid	—	—	—	3,794	23	3,817
Health and Human Services	7,010	480,651	56,604	39,606	8,801	592,672
Justice and Public Protection	8,536	738,805	38,978	21,809	45,816	853,944
Environmental Protection and Natural Resources	114,859	149,717	30,511	13,847	28,805	337,739
Transportation	16,412	180,423	10,771	64,549	122,664	394,819
General Government	15,074	406,436	8,011	26,125	7,042	462,688
Community and Economic Development	2,824	49,558	1,216	2,573	3,535	59,706
TOTAL GENERAL FIXED ASSETS						
ALLOCATED TO FUNCTIONS	<u>\$ 178,597</u>	<u>\$ 2,052,579</u>	<u>\$ 149,076</u>	<u>\$ 190,204</u>	<u>\$ 217,554</u>	<u>2,788,010</u>
Construction-in-Progress						<u>479,197</u>
TOTAL GENERAL FIXED ASSETS						<u>\$ 3,267,207</u>

DISCRETELY PRESENTED COMPONENT UNIT FUNDS

The **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 Discretely Presented Component Unit Funds are presented in two separate reporting categories, **Proprietary Funds** and **College and University Funds**.

Proprietary Funds

The **Ohio Water Development Authority Fund** accounts for the revenues and expenses associated with the Ohio Water Development Authority's operations and its programs, which provide financial assistance to local governments for the construction of wastewater and sewage facilities.

College and University Funds

The **Ohio State University Fund** accounts for operations of Ohio State University, its hospitals and clinics, the Ohio State University Foundation, the Ohio Agricultural Research Development Center, the Dormitory Revenue Bond Fund, the Ohio Supercomputer Center, the Ohio State University Research Foundation, the Ohio State University Student Loan Foundation, the Transportation Research Center of Ohio, Inc., Campus Partners for Community Urban Redevelopment, Inc., and the Hospital Helicopter Consortium of Central Ohio, Inc.

The **University of Cincinnati Fund** accounts for the operations of the University of Cincinnati and its hospital.

The **Ohio University Fund** accounts for the operations of Ohio University located in Athens, Ohio.

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

The **University of Akron Fund** accounts for the operations of the University of Akron.

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

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

The **University of Toledo Fund** accounts for the operations of the University of Toledo.

The **Cleveland State University Fund** accounts for the operations of Cleveland State University.

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

DISCRETELY PRESENTED COMPONENT UNIT FUNDS
(Continued)

College and University Funds (Continued)

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

The **Central State University Fund** accounts for the operations of Central State University located in Wilberforce, Ohio.

The **Shawnee State University Fund** accounts for the operations of Shawnee State University located in Portsmouth, Ohio.

The **Medical College of Ohio Fund** accounts for the operations of the Medical College of Ohio at Toledo and its hospital.

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

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

The **Edison State Community College Fund** accounts for the operations of Edison State Community College located in Piqua, Ohio.

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

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

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

The **Northwest State Community College** accounts for the operations of Northwest State Community College located in Archbold, Ohio.

The **Owens State Community College** accounts for the operations of Owens State Community College located in Toledo, Ohio.

The **Terra State Community College** accounts for the operations of Terra State Community College located in Fremont, Ohio.

STATE OF OHIO
DISCRETELY PRESENTED COMPONENT UNITS
COMBINING BALANCE SHEET
JUNE 30, 1996
(amounts expressed in thousands)

	PROPRIETARY
	OHIO WATER DEVELOPMENT AUTHORITY
ASSETS	
Cash Equity with Treasurer	\$ 808
Cash and Cash Equivalents	958
Investments	770,985
Receivables:	
Intergovernmental	3,181
Loans, Net	1,472,777
Other	111
Due from Other Funds	930
Inventories	—
Deposit with Deferred Compensation Plan	636
Restricted Assets:	
Cash and Cash Equivalents	—
Investments	—
Fixed Assets (net of accumulated depreciation)	289
Other Assets	17,089
TOTAL ASSETS	\$ 2,267,764
LIABILITIES, FUND EQUITY AND OTHER CREDITS	
Liabilities:	
Accounts Payable	\$ 26,324
Accrued Liabilities	7,889
Due to Other Funds	930
Deferred Revenues	—
Refund and Other Liabilities	2,193
Liability for Deferred Compensation	636
Revenue Bonds and Notes	1,319,959
Certificates of Participation	—
Total Liabilities	1,357,931
Fund Equity and Other Credits:	
Investment in General Fixed Assets	—
Retained Earnings:	
Unreserved	909,833
Fund Balances:	
Reserved for:	
Restricted Fund Balances	—
Unreserved/Designated	—
Unreserved/Undesignated (Deficits)	—
Total Fund Equity and Other Credits	909,833
TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS	\$ 2,267,764

COLLEGES AND UNIVERSITIES

OHIO STATE UNIVERSITY	UNIVERSITY OF CINCINNATI	OHIO UNIVERSITY	MIAMI UNIVERSITY	UNIVERSITY OF AKRON	BOWLING GREEN STATE UNIVERSITY	KENT STATE UNIVERSITY	UNIVERSITY OF TOLEDO
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
19,963	769	6,531	6,292	354	1,176	10,013	10,321
1,020,048	47,340	87,760	110,781	81,816	71,060	68,974	42,235
5,802	—	—	—	—	102	1,292	312
54,917	28,790	7,970	8,263	9,221	8,405	16,968	10,341
163,940	68,677	14,654	7,895	7,856	20,627	9,615	9,242
277,078	11,204	3,052	8,313	520	10,289	10,556	—
16,126	4,183	2,383	2,821	1,601	2,567	4,401	214
—	—	1,122	—	—	—	579	—
—	61,942	—	—	—	84	—	—
11,652	607,308	2,989	—	1,726	—	7,585	1,574
2,062,053	1,312,244	510,511	453,974	441,289	339,217	387,831	380,439
18,242	374,016	5,298	478	4,168	41	2,487	4,677
\$ 3,649,821	\$ 2,516,473	\$ 642,270	\$ 598,817	\$ 548,551	\$ 453,568	\$ 520,301	\$ 459,355
\$ 44,760	\$ 35,270	\$ 5,557	\$ 6,331	\$ 2,225	\$ 1,890	\$ 12,479	\$ 5,287
202,167	91,319	27,357	28,539	37,849	22,903	39,812	15,967
277,078	11,204	3,052	8,313	520	10,289	10,556	—
55,720	22,815	10,591	5,780	10,753	4,468	9,522	8,314
24,706	227,045	3,364	2,694	2,183	256	2,480	1,577
—	—	1,122	—	—	—	579	—
197,150	325,347	52,920	31,432	4,968	47,290	31,938	88,595
4,670	3,065	—	—	9,295	—	—	—
806,251	716,065	103,963	83,089	67,793	87,096	107,366	119,740
1,859,198	1,027,036	457,324	411,682	417,614	301,562	352,498	288,873
—	—	—	—	—	—	—	—
647,700	595,763	36,069	54,304	38,991	43,117	14,221	24,388
336,672	177,609	43,978	42,462	21,157	21,793	31,529	21,145
—	—	936	7,280	2,996	—	14,687	5,209
2,843,570	1,800,408	538,307	515,728	480,758	366,472	412,935	339,615
\$ 3,649,821	\$ 2,516,473	\$ 642,270	\$ 598,817	\$ 548,551	\$ 453,568	\$ 520,301	\$ 459,355

(continued)

STATE OF OHIO

DISCRETELY PRESENTED COMPONENT UNITS

COMBINING BALANCE SHEET

JUNE 30, 1996

(amounts expressed in thousands)

(continued)

COLLEGES AND UNIVERSITIES (continued)

	CLEVELAND STATE UNIVERSITY	YOUNGSTOWN STATE UNIVERSITY	WRIGHT STATE UNIVERSITY	CENTRAL STATE UNIVERSITY (JUNE 30, 1995)
ASSETS				
Cash Equity with Treasurer	\$ —	\$ —	\$ —	\$ —
Cash and Cash Equivalents	796	7,904	22,254	214
Investments	40,352	14,565	27,006	1,009
Receivables:				
Intergovernmental	—	—	1,557	—
Loans, Net.	7,862	2,688	11,197	466
Other	7,123	2,480	9,511	854
Due from Other Funds	54	3,557	5,567	3,777
Inventories	292	1,502	503	21
Deposit with Deferred Compensation Plan	—	—	—	—
Restricted Assets:				
Cash and Cash Equivalents	—	269	86	—
Investments	—	3,557	—	397
Fixed Assets (net of accumulated depreciation)	384,335	268,018	289,869	97,881
Other Assets	1,502	320	3,865	37
TOTAL ASSETS	\$ 442,316	\$ 304,860	\$ 371,415	\$ 104,656
LIABILITIES, FUND EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts Payable	\$ 1,984	\$ 1,834	\$ 4,767	\$ 3,807
Accrued Liabilities	14,225	26,528	15,105	4,985
Due to Other Funds	54	3,557	5,567	3,777
Deferred Revenues	6,071	6,211	8,093	621
Refund and Other Liabilities	2,408	395	6,124	2,896
Liability for Deferred Compensation	—	—	—	—
Revenue Bonds and Notes	13,725	13,802	15,056	4,584
Certificates of Participation	—	—	—	—
Total Liabilities	38,467	52,327	54,712	20,670
Fund Equity and Other Credits:				
Investment in General Fixed Assets	369,269	254,215	274,281	92,962
Retained Earnings:				
Unreserved	—	—	—	—
Fund Balances:				
Reserved for:				
Restricted Fund Balances	16,154	8,773	20,451	1,981
Unreserved/Designated	17,220	—	21,971	—
Unreserved/Undesignated (Deficits)	1,206	(10,455)	—	(10,957)
Total Fund Equity and Other Credits	403,849	252,533	316,703	83,986
TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS	\$ 442,316	\$ 304,860	\$ 371,415	\$ 104,656

COLLEGES AND UNIVERSITIES (continued)

SHAWNEE STATE UNIVERSITY	MEDICAL COLLEGE OF OHIO	COLUMBUS STATE COMMUNITY COLLEGE	CLARK STATE COMMUNITY COLLEGE	EDISON STATE COMMUNITY COLLEGE	SOUTHERN STATE COMMUNITY COLLEGE	WASHINGTON STATE COMMUNITY COLLEGE	CINCINNATI STATE COMMUNITY COLLEGE
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
4,260	12	8,897	123	1,045	311	828	1,121
6,530	42,948	24,000	3,145	1,250	—	—	3,365
—	16,692	—	—	—	284	685	—
3	4,513	526	40	—	79	—	575
1,439	20,197	2,079	791	1,469	580	901	2,027
582	—	7,410	22	155	—	—	2,545
283	1,465	1,261	199	209	71	172	—
—	—	—	—	—	—	—	—
290	180	—	—	—	—	—	—
272	—	—	—	—	—	—	—
75,870	254,404	90,014	36,539	20,561	14,417	20,753	55,694
245	255	218	275	86	25	216	106
\$ 89,774	\$ 340,666	\$ 134,405	\$ 41,134	\$ 24,775	\$ 15,767	\$ 23,555	\$ 65,433
\$ 77	\$ 7,282	\$ 1,487	\$ 250	\$ 25	\$ —	\$ 147	\$ 823
2,978	19,700	1,080	799	375	491	590	2,433
582	—	7,410	22	155	—	—	2,545
227	1	4,232	345	1,395	590	561	1,833
25	9,047	6,122	254	49	15	33	636
—	—	—	—	—	—	—	—
4,595	—	5,785	—	630	—	—	—
—	—	—	—	—	—	—	—
8,484	36,030	26,116	1,670	2,629	1,096	1,331	8,270
72,079	252,993	84,504	36,328	19,931	14,177	20,753	54,710
—	—	—	—	—	—	—	—
744	6,799	464	469	126	308	88	376
5,110	3,824	14,335	1,755	2,089	—	226	1,653
3,357	41,020	8,986	912	—	186	1,157	424
81,290	304,636	108,289	39,464	22,146	14,671	22,224	57,163
\$ 89,774	\$ 340,666	\$ 134,405	\$ 41,134	\$ 24,775	\$ 15,767	\$ 23,555	\$ 65,433

(continued)

STATE OF OHIO

DISCRETELY PRESENTED COMPONENT UNITS

COMBINING BALANCE SHEET

JUNE 30, 1996

(amounts expressed in thousands)

(continued)

	COLLEGES AND UNIVERSITIES (continued)			
	NORTHWEST STATE COMMUNITY COLLEGE	OWENS STATE COMMUNITY COLLEGE	TERRA STATE COMMUNITY COLLEGE	TOTAL
ASSETS				
Cash Equity with Treasurer	\$ —	\$ —	\$ —	\$ 808
Cash and Cash Equivalents	984	4,921	2,604	112,651
Investments	—	5,433	1,234	2,471,836
Receivables:				
Intergovernmental	38	445	23	30,413
Loans, Net.	—	628	—	1,646,229
Other	539	1,327	414	354,348
Due from Other Funds	68	361	137	346,177
Inventories	180	404	209	41,067
Deposit with Deferred Compensation Plan	—	3,101	226	5,664
Restricted Assets:				
Cash and Cash Equivalents	2	—	—	62,853
Investments	173	—	—	637,233
Fixed Assets (net of accumulated depreciation)	12,146	65,843	34,419	7,608,610
Other Assets	—	267	4	433,917
TOTAL ASSETS	\$ 14,130	\$ 82,730	\$ 39,270	\$ 13,751,806
LIABILITIES, FUND EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts Payable	\$ 335	\$ 1,164	\$ 136	\$ 164,241
Accrued Liabilities	173	2,880	870	567,014
Due to Other Funds	68	361	137	346,177
Deferred Revenues	54	929	77	159,203
Refund and Other Liabilities	72	345	—	294,919
Liability for Deferred Compensation	—	3,101	226	5,664
Revenue Bonds and Notes	—	—	—	2,157,776
Certificates of Participation	—	—	—	17,030
Total Liabilities	702	8,780	1,446	3,712,024
Fund Equity and Other Credits:				
Investment in General Fixed Assets	12,146	65,843	34,394	6,774,372
Retained Earnings:				
Unreserved	—	—	—	909,833
Fund Balances:				
Reserved for:				
Restricted Fund Balances	204	1,273	237	1,513,000
Unreserved/Designated	819	957	959	767,263
Unreserved/Undesignated (Deficits)	259	5,877	2,234	75,314
Total Fund Equity and Other Credits	13,428	73,950	37,824	10,039,782
TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS	\$ 14,130	\$ 82,730	\$ 39,270	\$ 13,751,806

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STATE OF OHIO

DISCRETELY PRESENTED COMPONENT UNITS - COLLEGE AND UNIVERSITY FUNDS COMBINING STATEMENT OF CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

	OHIO STATE UNIVERSITY	UNIVERSITY OF CINCINNATI	OHIO UNIVERSITY
REVENUES AND OTHER ADDITIONS:			
Unrestricted Current Fund Revenues	\$ 896,698	\$ 280,496	\$ 172,229
Local Appropriations-Restricted	14,184	36,286	—
Federal Grants and Contracts-Restricted	154,976	75,963	25,585
State Grants and Contracts-Restricted	23,076	6,551	8,090
Local Grants and Contracts-Restricted	675	437	326
Private Gifts, Grants and Contracts-Restricted	183,658	58,464	11,599
Endowment Income-Restricted	10,128	8,193	459
Investment Income-Restricted	10,654	5,318	1,310
Realized Gain on Investments-Restricted (net)	44,558	32,093	3,057
Interest on Loans Receivable	2,155	766	169
Investment in Plant-Additions	155,738	79,369	32,891
Matured Annuity & Life Income Restricted to Endowment	—	2,230	—
Other	409	26,047	407
TOTAL REVENUES AND OTHER ADDITIONS	1,496,909	612,213	256,122
EXPENDITURES AND OTHER DEDUCTIONS:			
Educational and General Expenditures	968,793	509,677	270,716
Auxiliary Enterprises Expenditures	102,892	50,458	45,621
Hospital Expenditures	368,922	—	—
Indirect Costs Recovered	34,341	17,718	3,112
Grant Refunds and Adjustments	474	233	1,198
Loan Cancellations and Write-offs	418	520	106
Administrative and Collection Costs	628	—	264
Expended for Plant Facilities	37,223	11,321	11,641
Retirement of Indebtedness	29,485	14,265	1,363
Interest on Indebtedness	9,944	16,343	2,498
Investment in Plant-Deductions	17,648	13,431	5,969
Matured Annuity & Life Income Restricted to Endowment	—	2,247	—
Other	6,399	2,310	—
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	1,577,167	638,523	342,488
TRANSFERS:			
Operating Transfers from Primary Government	358,391	167,719	114,669
NET INCREASE (DECREASE) FOR THE YEAR	278,133	141,409	28,303
FUND BALANCE AND OTHER CREDITS, JULY 1	2,565,437	1,658,999	510,004
FUND BALANCE AND OTHER CREDITS, JUNE 30	\$ 2,843,570	\$ 1,800,408	\$ 538,307

<u>MIAMI UNIVERSITY</u>	<u>UNIVERSITY OF AKRON</u>	<u>BOWLING GREEN STATE UNIVERSITY</u>	<u>KENT STATE UNIVERSITY</u>	<u>UNIVERSITY OF TOLEDO</u>	<u>CLEVELAND STATE UNIVERSITY</u>
\$ 175,277	\$ 115,365	\$ 141,573	\$ 158,220	\$ 129,996	\$ 68,565
—	—	—	—	—	—
9,498	15,552	10,031	26,332	14,792	11,877
3,459	2,389	2,915	6,691	5,772	5,860
199	966	279	48	222	385
10,610	10,956	1,382	2,460	6,726	4,613
1,600	524	156	—	—	124
955	109	3,484	823	1,056	131
3,490	5,374	—	—	2,789	—
159	181	—	154	150	260
37,587	23,966	20,812	30,360	37,655	27,308
—	—	—	—	—	—
10,571	2,033	18,007	1,051	231	—
253,405	177,415	198,639	226,139	199,389	119,123
187,722	208,760	174,286	225,919	182,384	134,873
56,319	25,112	42,605	49,005	32,684	10,056
—	—	—	—	—	—
1,095	1,929	767	1,478	919	1,009
355	6	—	22	—	15
36	160	10	489	552	147
100	186	94	213	2	257
14,730	1,289	12,714	4,597	14,272	955
1,549	3,717	3,008	3,423	4,021	550
1,701	1,350	1,824	2,074	5,226	726
13,188	3,814	20,669	2,427	2,057	2,110
—	—	—	—	—	—
62	378	367	—	142	—
276,857	246,701	256,344	289,647	242,259	150,698
63,690	90,164	69,843	94,335	75,710	62,035
40,238	20,878	12,138	30,827	32,840	30,460
475,490	459,880	354,334	382,108	306,775	373,389
\$ 515,728	\$ 480,758	\$ 366,472	\$ 412,935	\$ 339,615	\$ 403,849

(continued)

STATE OF OHIO

DISCRETELY PRESENTED COMPONENT UNITS - COLLEGE AND UNIVERSITY FUNDS COMBINING STATEMENT OF CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)
(continued)

	YOUNGSTOWN STATE UNIVERSITY	WRIGHT STATE UNIVERSITY	CENTRAL STATE UNIVERSITY (For the Year Ended June 30, 1995)
REVENUES AND OTHER ADDITIONS:			
Unrestricted Current Fund Revenues	\$ 52,372	\$ 87,888	\$ 18,041
Local Appropriations-Restricted	—	—	—
Federal Grants and Contracts-Restricted	6,595	19,611	9,999
State Grants and Contracts-Restricted	1,210	3,533	—
Local Grants and Contracts-Restricted	71	491	—
Private Gifts, Grants and Contracts-Restricted	6,260	5,416	652
Endowment Income-Restricted	109	138	—
Investment Income-Restricted	792	590	66
Realized Gain on Investments-Restricted (net)	—	169	—
Interest on Loans Receivable	80	243	56
Investment in Plant-Additions	15,254	11,398	3,192
Matured Annuity & Life Income Restricted to Endowment	—	—	—
Other	332	179	249
TOTAL REVENUES AND OTHER ADDITIONS	83,075	129,656	32,255
EXPENDITURES AND OTHER DEDUCTIONS:			
Educational and General Expenditures	93,099	163,230	41,752
Auxiliary Enterprises Expenditures	13,649	13,169	8,533
Hospital Expenditures	—	—	—
Indirect Costs Recovered	82	3,129	662
Grant Refunds and Adjustments	—	239	—
Loan Cancellations and Write-offs	235	192	20
Administrative and Collection Costs	994	39	—
Expended for Plant Facilities	2,474	1,606	—
Retirement of Indebtedness	180	1,339	318
Interest on Indebtedness	—	748	—
Investment in Plant-Deductions	425	2,849	—
Matured Annuity & Life Income Restricted to Endowment	—	—	—
Other	32	13	—
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	111,170	186,553	51,285
TRANSFERS:			
Operating Transfers from Primary Government	43,682	76,344	17,102
NET INCREASE (DECREASE) FOR THE YEAR	15,587	19,447	(1,928)
FUND BALANCE AND OTHER CREDITS, JULY 1	236,946	297,256	85,914
FUND BALANCE AND OTHER CREDITS, JUNE 30	\$ 252,533	\$ 316,703	\$ 83,986

<u>SHAWNEE STATE UNIVERSITY</u>	<u>MEDICAL COLLEGE OF OHIO</u>	<u>COLUMBUS STATE COMMUNITY COLLEGE</u>	<u>CLARK STATE COMMUNITY COLLEGE</u>	<u>EDISON STATE COMMUNITY COLLEGE</u>	<u>SOUTHERN STATE COMMUNITY COLLEGE</u>
\$ 11,595	\$ 196,882	\$ 33,968	\$ 7,140	\$ 4,814	\$ 3,742
—	—	—	—	—	—
4,149	10,632	4,786	1,672	318	2,330
2,979	1,532	1,701	25	—	1,053
333	—	—	—	—	119
364	1,469	47	426	—	29
—	—	—	—	5	—
40	6	—	63	—	—
—	—	—	—	—	—
—	70	8	—	—	—
4,951	23,859	11,548	2,653	196	666
—	—	—	—	—	—
175	297	299	—	32	109
24,586	234,747	52,357	11,979	5,365	8,048
27,556	84,427	62,250	13,301	8,310	9,237
2,585	1,368	4,609	1,916	719	587
—	136,183	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	11	—	—	—
—	—	7	—	—	—
104	11,337	235	3	—	—
222	—	—	—	—	—
311	—	—	16	—	—
9	1,933	—	96	26	—
—	—	—	—	—	—
84	—	70	129	44	230
30,871	235,248	67,182	15,461	9,099	10,054
13,697	32,152	25,394	5,666	4,249	3,302
7,412	31,651	10,569	2,184	515	1,296
73,878	272,985	97,720	37,280	21,631	13,375
\$ 81,290	\$ 304,636	\$ 108,289	\$ 39,464	\$ 22,146	\$ 14,671

(continued)

STATE OF OHIO

DISCRETELY PRESENTED COMPONENT UNITS - COLLEGE AND UNIVERSITY FUNDS COMBINING STATEMENT OF CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)
(continued)

	WASHINGTON STATE COMMUNITY COLLEGE	CINCINNATI STATE COMMUNITY COLLEGE	NORTHWEST STATE COMMUNITY COLLEGE
REVENUES AND OTHER ADDITIONS:			
Unrestricted Current Fund Revenues	\$ 4,672	\$ 15,712	\$ 4,784
Local Appropriations-Restricted	—	—	—
Federal Grants and Contracts-Restricted	1,841	2,225	954
State Grants and Contracts-Restricted	708	1,363	526
Local Grants and Contracts-Restricted	—	57	—
Private Gifts, Grants and Contracts-Restricted	—	300	2
Endowment Income-Restricted	—	11	—
Investment Income-Restricted	—	—	13
Realized Gain on Investments-Restricted (net)	—	—	—
Interest on Loans Receivable	—	6	—
Investment in Plant-Additions	5,248	4,396	1,014
Matured Annuity & Life Income Restricted to Endowment	—	—	—
Other	—	—	—
TOTAL REVENUES AND OTHER ADDITIONS	12,469	24,070	7,293
EXPENDITURES AND OTHER DEDUCTIONS:			
Educational and General Expenditures	10,423	31,111	7,999
Auxiliary Enterprises Expenditures	560	801	803
Hospital Expenditures	—	—	—
Indirect Costs Recovered	—	25	—
Grant Refunds and Adjustments	—	—	—
Loan Cancellations and Write-offs	—	23	—
Administrative and Collection Costs	—	4	—
Expended for Plant Facilities	—	529	224
Retirement of Indebtedness	—	—	—
Interest on Indebtedness	—	—	—
Investment in Plant-Deductions	62	366	—
Matured Annuity & Life Income Restricted to Endowment	—	—	—
Other	—	—	10
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	11,045	32,859	9,036
TRANSFERS:			
Operating Transfers from Primary Government	4,144	13,960	2,909
NET INCREASE (DECREASE) FOR THE YEAR	5,568	5,171	1,166
FUND BALANCE AND OTHER CREDITS, JULY 1	16,656	51,992	12,262
FUND BALANCE AND OTHER CREDITS, JUNE 30	\$ 22,224	\$ 57,163	\$ 13,428

OWENS STATE COMMUNITY COLLEGE	TERRA STATE COMMUNITY COLLEGE	TOTAL
\$ 18,746	\$ 4,544	\$ 2,603,319
—	—	50,470
5,336	1,554	416,608
2,270	572	82,275
2	2	4,612
—	23	305,456
—	—	21,447
112	3	25,525
—	—	91,530
18	—	4,475
7,831	4,463	542,355
—	—	2,230
1,072	—	61,500
35,387	11,161	4,211,802
39,044	11,779	3,466,648
3,226	657	467,934
—	—	505,105
—	8	66,274
—	—	2,542
73	—	2,992
36	—	2,824
2,150	603	128,007
—	—	63,440
101	—	42,862
—	3,597	90,676
—	—	2,247
—	—	10,270
44,630	16,644	4,851,821
17,966	5,664	1,362,787
8,723	181	722,768
65,227	37,643	8,407,181
\$ 73,950	\$ 37,824	\$ 9,129,949

STATE OF OHIO

DISCRETELY PRESENTED COMPONENT UNITS - COLLEGE AND UNIVERSITY FUNDS COMBINING STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES AND OTHER CHANGES

FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

	OHIO STATE UNIVERSITY	UNIVERSITY OF CINCINNATI	OHIO UNIVERSITY
REVENUES:			
Tuition, Fees and Other Student Charges	\$ 270,310	\$ 145,717	\$ 114,016
Local Appropriations	13,641	36,285	—
Federal Grants and Contracts	153,274	75,958	24,737
State Grants and Contracts	25,240	6,462	6,972
Local Grants and Contracts	2,237	474	306
Private Gifts, Grants and Contracts	116,895	36,073	10,605
Endowment Income	21,056	20,893	704
Sales and Services	530,924	90,148	46,913
Temporary Investment Income	14,684	4,960	3,493
Other Sources	39,834	14,288	4,301
TOTAL REVENUES	1,188,095	431,258	212,047
EXPENDITURES AND MANDATORY TRANSFERS:			
EDUCATIONAL AND GENERAL:			
Instruction and Departmental Research	412,260	184,373	124,648
Separately Budgeted Research	177,099	62,146	15,038
Public Service	75,819	71,948	8,045
Academic Support	84,602	42,832	30,372
Student Services	32,168	19,164	15,711
Institutional Support	63,375	40,625	24,610
Operation and Maintenance of Plant	57,872	33,954	21,941
Scholarships and Fellowships	65,598	54,635	30,351
Other Educational and General	—	—	—
TOTAL EDUCATIONAL AND GENERAL	968,793	509,677	270,716
AUXILIARY ENTERPRISES	102,892	50,458	45,621
HOSPITALS	368,922	—	—
TOTAL EXPENDITURES	1,440,607	560,135	316,337
MANDATORY TRANSFERS, NET:			
Principal and Interest	27,783	29,220	3,202
Renewals and Replacements	384	—	—
Student Loan Matching Grants	30	222	63
Other	—	—	—
TOTAL MANDATORY TRANSFERS, NET	28,197	29,442	3,265
TOTAL EXPENDITURES AND MANDATORY TRANSFERS	1,468,804	589,577	319,602
OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS):			
OPERATING TRANSFERS FROM PRIMARY GOVERNMENT	351,269	168,757	115,052
NONMANDATORY TRANSFERS, NET:			
Capital Improvements	(30,024)	(4,533)	(4,368)
Other	9,956	(1,785)	153
ADDITIONS/(DEDUCTIONS):			
Excess of Restricted Receipts over Transfers to Revenue	49,657	27,259	4,469
Indirect Costs Recovered	(34,341)	(17,718)	(3,112)
Other	—	18,303	(1,033)
TOTAL OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS)	346,517	190,283	111,161
NET INCREASE (DECREASE) IN FUND BALANCES	\$ 65,808	\$ 31,964	\$ 3,606

MIAMI UNIVERSITY	UNIVERSITY OF AKRON	BOWLING GREEN STATE UNIVERSITY	KENT STATE UNIVERSITY	UNIVERSITY OF TOLEDO	CLEVELAND STATE UNIVERSITY
\$ 112,030	\$ 78,937	\$ 87,206	\$ 104,905	\$ 89,883	\$ 55,613
—	—	—	—	—	—
9,915	15,352	10,039	25,883	13,871	11,603
2,685	1,724	2,554	5,993	6,157	5,310
210	890	17	58	478	397
7,858	9,454	2,244	3,815	7,138	4,500
1,711	1,016	—	4	1,244	127
56,640	30,465	47,820	40,761	28,932	9,505
2,833	3,735	2,032	5,148	1,937	2,063
430	110	3,586	4,299	5,625	387
194,312	141,683	155,498	190,866	155,265	89,505
96,914	87,918	81,078	104,166	86,991	59,054
4,937	9,839	3,000	10,246	6,325	8,560
1,437	9,775	8,471	8,284	5,328	4,684
22,081	18,819	17,830	21,212	19,777	14,630
14,278	9,649	12,977	20,142	12,772	10,491
17,165	20,352	17,097	20,234	17,668	14,905
17,567	15,899	11,412	20,246	13,885	12,263
13,342	24,169	22,420	21,388	19,638	10,286
—	12,340	—	—	—	—
187,721	208,760	174,285	225,918	182,384	134,873
56,319	25,112	42,605	49,005	32,684	10,056
—	—	—	—	—	—
244,040	233,872	216,890	274,923	215,068	144,929
3,181	2,201	3,917	6,131	9,248	1,264
—	—	3,505	447	—	—
—	129	1	185	200	112
1	—	—	—	—	—
3,182	2,330	7,423	6,763	9,448	1,376
247,222	236,202	224,313	281,686	224,516	146,305
63,590	90,164	70,179	94,384	75,710	62,744
(7,445)	(500)	(1,877)	(4,243)	—	(506)
(66)	9,755	265	(35)	(2,204)	77
2,809	2,608	103	2,239	412	844
(1,095)	(1,929)	(768)	(1,478)	(919)	(1,009)
(354)	—	(2,999)	(22)	—	(15)
57,439	100,098	64,903	90,845	72,999	62,135
\$ 4,529	\$ 5,579	\$ (3,912)	\$ 25	\$ 3,748	\$ 5,335

(continued)

STATE OF OHIO

DISCRETELY PRESENTED COMPONENT UNITS - COLLEGE AND UNIVERSITY FUNDS COMBINING STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES AND OTHER CHANGES

FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

(continued)

	YOUNGSTOWN STATE UNIVERSITY	WRIGHT STATE UNIVERSITY	CENTRAL STATE UNIVERSITY (For the Year Ended June 30, 1995)
REVENUES:			
Tuition, Fees and Other Student Charges	\$ 40,136	\$ 58,951	\$ 9,970
Local Appropriations	—	—	—
Federal Grants and Contracts	6,490	19,492	10,682
State Grants and Contracts	845	4,704	—
Local Grants and Contracts	73	545	—
Private Gifts, Grants and Contracts	5,909	4,721	652
Endowment Income	—	89	—
Sales and Services	10,400	20,761	6,817
Temporary Investment Income	869	1,704	—
Other Sources	955	2,619	807
TOTAL REVENUES	65,677	113,586	28,928
EXPENDITURES AND MANDATORY TRANSFERS:			
EDUCATIONAL AND GENERAL:			
Instruction and Departmental Research	42,978	70,570	7,838
Separately Budgeted Research	434	11,694	3,367
Public Service	3,322	8,287	1,477
Academic Support	7,985	26,018	2,487
Student Services	5,792	9,360	4,458
Institutional Support	13,778	13,319	12,871
Operation and Maintenance of Plant	7,760	11,165	4,455
Scholarships and Fellowships	11,050	12,817	4,799
Other Educational and General	—	—	—
TOTAL EDUCATIONAL AND GENERAL	93,099	163,230	41,752
AUXILIARY ENTERPRISES	13,649	13,169	8,533
HOSPITALS	—	—	—
TOTAL EXPENDITURES	106,748	176,399	50,285
MANDATORY TRANSFERS, NET:			
Principal and Interest	893	2,091	277
Renewals and Replacements	—	—	—
Student Loan Matching Grants	—	130	—
Other	—	—	—
TOTAL MANDATORY TRANSFERS, NET	893	2,221	277
TOTAL EXPENDITURES AND MANDATORY TRANSFERS	107,641	178,620	50,562
OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS):			
OPERATING TRANSFERS FROM PRIMARY GOVERNMENT	43,682	76,344	17,102
NONMANDATORY TRANSFERS, NET:			
Capital Improvements	(60)	(2,225)	—
Other	410	(1,730)	—
ADDITIONS/(DEDUCTIONS):			
Excess of Restricted Receipts over Transfers to Revenue	(602)	3,260	—
Indirect Costs Recovered	(83)	(3,129)	(662)
Other	—	(194)	—
TOTAL OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS)	43,347	72,326	16,440
NET INCREASE (DECREASE) IN FUND BALANCES	\$ 1,383	\$ 7,292	\$ (5,194)

SHAWNEE STATE UNIVERSITY	MEDICAL COLLEGE OF OHIO	COLUMBUS STATE COMMUNITY COLLEGE	CLARK STATE COMMUNITY COLLEGE	EDISON STATE COMMUNITY COLLEGE	SOUTHERN STATE COMMUNITY COLLEGE
\$ 9,146	\$ 7,810	\$ 26,456	\$ 5,234	\$ 3,611	\$ 2,933
—	67	—	—	—	—
4,154	10,877	4,714	1,672	318	2,330
3,492	1,259	1,701	109	61	1,148
333	—	—	—	—	119
384	6,224	635	197	—	29
—	—	—	—	—	—
1,394	146,819	4,853	1,025	874	666
344	1,993	1,732	102	—	—
679	32,499	611	695	299	49
19,926	207,548	40,702	9,034	5,163	7,274
9,692	39,388	25,769	3,885	3,354	2,736
—	9,056	—	—	—	—
2,981	772	669	1,314	514	1,093
1,800	3,089	1,413	355	279	584
2,138	1,012	5,279	1,172	1,332	632
2,593	17,750	12,003	2,989	2,114	702
2,818	9,366	10,492	2,174	711	596
5,533	1,147	6,626	1,412	6	2,894
—	—	—	—	—	—
27,555	81,580	62,251	13,301	8,310	9,237
2,585	1,368	4,608	1,915	719	587
—	135,839	—	—	—	—
30,140	218,787	66,859	15,216	9,029	9,824
468	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
468	—	—	—	—	—
30,608	218,787	66,859	15,216	9,029	9,824
13,189	32,152	25,394	5,666	4,249	3,302
—	(13,014)	(234)	—	(314)	—
—	20	(600)	—	—	—
(84)	(73)	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
13,105	19,085	24,560	5,666	3,935	3,302
\$ 2,423	\$ 7,846	\$ (1,597)	\$ (516)	\$ 69	\$ 752

(continued)

STATE OF OHIO

DISCRETELY PRESENTED COMPONENT UNITS - COLLEGE AND UNIVERSITY FUNDS COMBINING STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES AND OTHER CHANGES

FOR THE FISCAL YEAR ENDED JUNE 30, 1996

(amounts expressed in thousands)

(continued)

	WASHINGTON STATE COMMUNITY COLLEGE	CINCINNATI STATE COMMUNITY COLLEGE	NORTHWEST STATE COMMUNITY COLLEGE
REVENUES:			
Tuition, Fees and Other Student Charges	\$ 3,825	\$ 12,982	\$ 3,604
Local Appropriations	—	—	—
Federal Grants and Contracts	1,841	2,167	1,056
State Grants and Contracts	708	1,363	486
Local Grants and Contracts	—	57	—
Private Gifts, Grants and Contracts	—	300	38
Endowment Income	—	—	—
Sales and Services	705	2,111	—
Temporary Investment Income	36	298	13
Other Sources	106	296	1,042
TOTAL REVENUES	7,221	19,574	6,239
EXPENDITURES AND MANDATORY TRANSFERS:			
EDUCATIONAL AND GENERAL:			
Instruction and Departmental Research	3,503	13,059	3,250
Separately Budgeted Research	—	—	—
Public Service	—	1,491	553
Academic Support	1,283	3,743	273
Student Services	1,190	2,195	960
Institutional Support	1,709	4,758	1,371
Operation and Maintenance of Plant	858	2,626	495
Scholarships and Fellowships	1,880	3,257	1,096
Other Educational and General	—	—	—
TOTAL EDUCATIONAL AND GENERAL	10,423	31,129	7,998
AUXILIARY ENTERPRISES	605	802	803
HOSPITALS	—	—	—
TOTAL EXPENDITURES	11,028	31,931	8,801
MANDATORY TRANSFERS, NET:			
Principal and Interest	—	—	—
Renewals and Replacements	—	—	—
Student Loan Matching Grants	—	14	—
Other	—	—	—
TOTAL MANDATORY TRANSFERS, NET	—	14	—
TOTAL EXPENDITURES AND MANDATORY TRANSFERS	11,028	31,945	8,801
OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS):			
OPERATING TRANSFERS FROM PRIMARY GOVERNMENT	4,144	13,960	2,909
NONMANDATORY TRANSFERS, NET:			
Capital Improvements	—	(449)	—
Other	(250)	14	—
ADDITIONS/(DEDUCTIONS):			
Excess of Restricted Receipts over Transfers to Revenue	—	—	40
Indirect Costs Recovered	—	25	—
Other	—	—	—
TOTAL OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS)	3,894	13,550	2,949
NET INCREASE (DECREASE) IN FUND BALANCES	\$ 87	\$ 1,179	\$ 387

OWENS STATE COMMUNITY COLLEGE	TERRA STATE COMMUNITY COLLEGE	TOTAL
\$ 14,846	\$ 3,531	\$ 1,261,652
—	—	49,993
5,681	1,519	413,625
2,271	435	81,679
2	2	6,198
57	28	217,756
—	—	46,844
2,965	710	1,082,208
522	224	48,722
13	84	113,614
26,357	6,533	3,322,291
14,536	4,482	1,482,442
—	—	321,741
2,146	811	219,221
1,920	1,017	324,401
4,400	1,368	188,640
4,824	1,561	328,373
4,715	1,441	264,711
6,531	1,099	321,974
—	—	12,340
39,072	11,779	3,463,843
3,226	657	467,978
—	—	504,761
42,298	12,436	4,436,582
—	—	89,876
—	—	4,336
—	—	1,086
—	—	1
—	—	95,299
42,298	12,436	4,531,881
17,966	5,767	1,357,675
(1,573)	(250)	(71,615)
—	—	13,980
—	63	93,004
—	(8)	(66,226)
—	—	13,686
16,393	5,572	1,340,504
\$ 452	\$ (331)	\$ 130,914