

**Ohio Office of Budget
and Management**

State of Ohio
Bob Taft
Governor



OHIO

C	O	M	P	R	E	H	E	N	S	I	V	E
A	N	N	U	A	L							
F	I	N	A	N	C	I	A	L				
R	E	P	O	R	T							

FOR THE FISCAL YEAR
ENDED JUNE 30, 1999

STATE OF OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
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**COMBINING
FINANCIAL
STATEMENTS
AND 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** accounted for the Federal Family Education Loan Program and other programs administered by the Ohio Student Aid Commission, which provided financial assistance to eligible individuals attending higher education institutions. In late fiscal year 1997, the Commission formally dissolved and closed its operations because of declining student loan market share.

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.

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, 1999
(dollars in thousands)

	<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>	<u>HUMAN SERVICES</u>	<u>HEALTH</u>
ASSETS			
Cash Equity with Treasurer	\$ 346,949	\$ 179,200	\$ 35,716
Cash and Cash Equivalents	12,052	547	—
Investments	93,073	—	—
Collateral on Lent Securities	252,864	130,110	25,901
Receivables:			
Taxes	1,563	—	—
Intergovernmental	10,171	165,113	16,830
Loans, Net	405,926	—	—
Other	7,238	12,968	15,062
Due from Other Funds	3,333	470	162
Inventories	—	—	—
Food Stamps	—	121,572	—
Other Assets	177	—	1,945
TOTAL ASSETS	\$ 1,133,346	\$ 609,980	\$ 95,616
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 43,248	\$ 43,578	\$ 22,794
Medicaid Claims Payable	—	5,752	—
Accrued Liabilities	7,639	6,597	3,300
Obligations Under Securities Lending	252,864	130,110	25,901
Intergovernmental Payable	8,864	97,014	6,821
Due to Other Funds	2,601	1,279	45
Deferred Revenue	5,078	142,473	6,607
Refund and Other Liabilities	167	8,691	—
Advances from Other Funds	145,689	—	—
Total Liabilities	466,150	435,494	65,468
Fund Balances:			
Reserved for:			
Encumbrances	277,653	230,306	11,124
Noncurrent Portion of Loans Receivable	253,453	—	—
Other:			
Inventories	—	—	—
Prepays	177	—	—
Loan Commitments	4,900	—	—
Health Care Benefits	316	388	121
Unreserved/Undesignated (Deficits)	130,697	(56,208)	18,903
Total Fund Balances	667,196	174,486	30,148
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,133,346	\$ 609,980	\$ 95,616

<u>MENTAL HEALTH AND RETARDATION</u>	<u>EMPLOYMENT SERVICES</u>	<u>EDUCATION</u>	<u>HIGHWAY SAFETY</u>	<u>HIGHWAY OPERATING</u>	<u>NATURAL RESOURCES</u>
\$ 65,799	\$ 12,093	\$ 764,917	\$ 147,568	\$ 1,027,075	\$ 137,048
—	1,410	435	—	—	2,584
—	6,279	2,926	—	—	—
47,667	8,906	562,433	108,228	753,426	99,714
—	—	—	—	43,012	2,120
94,553	—	64,087	1,470	54,550	401
—	—	26,629	—	22,493	167
357	2,900	4,739	724	5,640	951
451	24	1,518	2,695	4,219	399
—	625	—	—	32,644	—
—	—	—	—	—	—
—	—	3,225	—	—	—
<u>\$ 208,827</u>	<u>\$ 32,237</u>	<u>\$ 1,430,909</u>	<u>\$ 260,685</u>	<u>\$ 1,943,059</u>	<u>\$ 243,384</u>

\$ 14,977	\$ 5,144	\$ 8,835	\$ 11,249	\$ 101,357	\$ 4,507
—	—	—	—	—	—
1,115	297	1,515	13,358	23,996	4,675
47,667	8,906	562,433	108,228	753,426	99,714
63,390	—	64,775	3,059	6,231	50
799	—	214	1,058	3,387	91
2,097	—	3,225	2,238	52,354	239
—	12	71	—	—	—
—	—	—	—	—	—
<u>130,045</u>	<u>14,359</u>	<u>641,068</u>	<u>139,190</u>	<u>940,751</u>	<u>109,276</u>

107,736	10,283	1,352,608	20,177	1,115,883	29,806
—	—	26,480	—	22,472	—
—	625	—	—	32,644	—
—	—	—	—	—	—
—	—	—	—	—	—
447	—	56	845	1,841	255
(29,401)	6,970	(589,303)	100,473	(170,532)	104,047
<u>78,782</u>	<u>17,878</u>	<u>789,841</u>	<u>121,495</u>	<u>1,002,308</u>	<u>134,108</u>
<u>\$ 208,827</u>	<u>\$ 32,237</u>	<u>\$ 1,430,909</u>	<u>\$ 260,685</u>	<u>\$ 1,943,059</u>	<u>\$ 243,384</u>

(continued)

STATE OF OHIO
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1999
(dollars in thousands)
(continued)

	<u>WILDLIFE AND WATERWAY SAFETY</u>	<u>REVENUE DISTRIBUTION</u>	<u>LOCAL TRANSPORTATION IMPROVEMENTS</u>
ASSETS			
Cash Equity with Treasurer	\$ 43,116	\$ 302,710	\$ 83,311
Cash and Cash Equivalents	—	—	—
Investments	—	—	—
Collateral on Lent Securities	31,662	219,685	61,133
Receivables:			
Taxes	973	152,608	—
Intergovernmental	6,283	—	—
Loans, Net	—	—	—
Other	836	413	457
Due from Other Funds	276	8,760	1,148
Inventories	—	—	—
Food Stamps	—	—	—
Other Assets	—	—	—
TOTAL ASSETS	\$ 83,146	\$ 684,176	\$ 146,049
LIABILITIES AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts Payable	\$ 1,130	\$ —	\$ 1,884
Medicaid Claims Payable	—	—	—
Accrued Liabilities	2,442	—	20
Obligations Under Securities Lending	31,662	219,685	61,133
Intergovernmental Payable	—	267,369	—
Due to Other Funds	13	157	1
Deferred Revenue	—	4,631	—
Refund and Other Liabilities	—	63,802	—
Advances from Other Funds	—	—	—
Total Liabilities	35,247	555,644	63,038
<i>Fund Balances:</i>			
<i>Reserved for:</i>			
Encumbrances	5,425	—	1
Noncurrent Portion of Loans Receivable	—	—	—
<i>Other:</i>			
Inventories	—	—	—
Prepays	—	—	—
Loan Commitments	—	—	—
Health Care Benefits	177	—	1
Unreserved/Undesignated (Deficits)	42,297	128,532	83,009
Total Fund Balances	47,899	128,532	83,011
TOTAL LIABILITIES AND FUND BALANCES ...	\$ 83,146	\$ 684,176	\$ 146,049

TOTAL

\$ 3,145,502
17,028
102,278
2,301,729

200,276
413,458
455,215
52,285
23,455
33,269
121,572
5,347

\$ 6,871,414

\$ 258,703
5,752
64,954
2,301,729
517,573
9,645
218,942
72,743
145,689
3,595,730

3,161,002
302,405

33,269
177
4,900
4,447
(230,516)

3,275,684

\$ 6,871,414

STATE OF OHIO
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(dollars in thousands)

	<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>	<u>HUMAN SERVICES</u>	<u>HEALTH</u>
REVENUES:			
Income Taxes	\$ 3,767	\$ —	\$ —
Sales Taxes	15,084	—	—
Corporate and Public Utility Taxes	436	—	—
Motor Vehicle Fuel Taxes	1,217	—	—
Other Taxes	18,609	5,128	—
Licenses, Permits and Fees	115,714	67,358	15,789
Sales, Services and Charges	14,799	—	86
Federal Government	308,978	2,062,099	308,497
Investment Income	10,780	10,165	159
Other	50,467	309,477	21,696
TOTAL REVENUES	<u>539,851</u>	<u>2,454,227</u>	<u>346,227</u>
EXPENDITURES:			
CURRENT:			
Primary, Secondary and Other Education	397	221	—
Higher Education Support	223	48	—
Public Assistance and Medicaid	—	2,010,301	—
Health and Human Services	79	374,510	355,287
Justice and Public Protection	143,462	33,599	—
Environmental Protection and Natural Resources	254	—	—
Transportation	4,499	—	—
General Government	110,316	—	—
Community and Economic Development	279,456	—	1,455
INTERGOVERNMENTAL	—	—	—
CAPITAL OUTLAY	—	1,231	—
TOTAL EXPENDITURES	<u>538,686</u>	<u>2,419,910</u>	<u>356,742</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,165</u>	<u>34,317</u>	<u>(10,515)</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Capital Leases	535	21	—
Operating Transfers-in	73,330	10,753	15,552
Operating Transfers-out	(38,660)	(39,059)	(282)
TOTAL OTHER FINANCING SOURCES (USES)	<u>35,205</u>	<u>(28,285)</u>	<u>15,270</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>36,370</u>	<u>6,032</u>	<u>4,755</u>
FUND BALANCES, JULY 1 (as restated)	630,826	168,454	25,393
Increase (Decrease) for Changes in Inventories	—	—	—
FUND BALANCES, JUNE 30	<u>\$ 667,196</u>	<u>\$ 174,486</u>	<u>\$ 30,148</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>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	365,152
—	—	—	—	1,805	—
34	—	321	—	91,315	53,817
—	—	347	—	17,960	1,979
518,224	234,437	889,680	—	10,449	655,857
82	1,205	36,931	—	5,823	41,020
<u>26,162</u>	<u>16,028</u>	<u>12,204</u>	<u>2</u>	<u>24,276</u>	<u>42,654</u>
<u>544,502</u>	<u>251,670</u>	<u>939,483</u>	<u>2</u>	<u>151,628</u>	<u>1,160,479</u>
—	—	1,570,753	—	—	—
—	—	11,590	26	—	—
470	—	—	—	—	—
540,745	241,947	104	—	122	—
—	—	17,101	—	285,827	—
—	—	—	—	—	—
—	—	—	—	—	1,457,093
—	—	—	—	—	—
—	—	—	1,991	—	—
—	—	203,783	—	3,642	—
<u>541,215</u>	<u>241,947</u>	<u>1,803,331</u>	<u>2,017</u>	<u>289,591</u>	<u>1,457,093</u>
<u>3,287</u>	<u>9,723</u>	<u>(863,848)</u>	<u>(2,015)</u>	<u>(137,963)</u>	<u>(296,614)</u>
—	—	111,993	—	—	—
50	76	—	—	—	—
4,239	—	1,015,246	—	160,671	601,364
—	(1,500)	(57,819)	—	(10,067)	(195,375)
<u>4,289</u>	<u>(1,424)</u>	<u>1,069,420</u>	<u>—</u>	<u>150,604</u>	<u>405,989</u>
7,576	8,299	205,572	(2,015)	12,641	109,375
71,206	9,549	584,269	2,015	108,854	894,920
—	30	—	—	—	(1,987)
<u>\$ 78,782</u>	<u>\$ 17,878</u>	<u>\$ 789,841</u>	<u>\$ —</u>	<u>\$ 121,495</u>	<u>\$ 1,002,308</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, 1999
(dollars in thousands)
(continued)

	<u>NATURAL RESOURCES</u>	<u>WILDLIFE AND WATERWAY SAFETY</u>	<u>REVENUE DISTRIBUTION</u>
REVENUES:			
Income Taxes	\$ —	\$ —	\$ 749,651
Sales Taxes	—	—	279,435
Corporate and Public Utility Taxes	11,241	—	87,482
Motor Vehicle Fuel Taxes	—	7,193	1,039,739
Other Taxes	8,695	—	13,712
Licenses, Permits and Fees	75,928	33,874	338,488
Sales, Services and Charges	1,775	549	—
Federal Government	40,040	10,625	—
Investment Income	1,422	1,871	2,263
Other	23,044	2,908	120
TOTAL REVENUES	<u>162,145</u>	<u>57,020</u>	<u>2,510,890</u>
EXPENDITURES:			
CURRENT:			
Primary, Secondary and Other Education	—	—	—
Higher Education Support	—	—	—
Public Assistance and Medicaid	—	—	—
Health and Human Services	—	—	—
Justice and Public Protection	681	—	—
Environmental Protection and Natural Resources	159,190	56,678	—
Transportation	—	—	—
General Government	4,158	—	—
Community and Economic Development	6,844	—	—
INTERGOVERNMENTAL	—	—	1,863,037
CAPITAL OUTLAY	—	3,125	—
TOTAL EXPENDITURES	<u>170,873</u>	<u>59,803</u>	<u>1,863,037</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(8,728)</u>	<u>(2,783)</u>	<u>647,853</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Capital Leases	—	—	—
Operating Transfers-in	113	973	73,646
Operating Transfers-out	(4,381)	(13)	(720,762)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,268)</u>	<u>960</u>	<u>(647,116)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(12,996)</u>	<u>(1,823)</u>	<u>737</u>
FUND BALANCES, JULY 1 (as restated)	147,104	49,722	127,795
Increase (Decrease) for Changes in Inventories	—	—	—
FUND BALANCES, JUNE 30	<u>\$ 134,108</u>	<u>\$ 47,899</u>	<u>\$ 128,532</u>

**LOCAL
TRANSPORTATION
IMPROVEMENTS**

TOTAL

\$	—	\$	753,418
	—		294,519
	—		99,159
	—		1,413,301
	—		47,949
	—		792,638
	—		37,495
	—		5,038,886
	3,411		115,132
	69		529,107
	3,480		9,121,604

	—		1,571,371
	—		11,887
	—		2,010,771
	—		1,512,794
	—		480,670
	—		216,122
	—		1,461,592
	—		114,474
	308		288,063
	—		1,865,028
	55,266		267,047
	55,574		9,799,819

	(52,094)		(678,215)
--	-----------------	--	------------------

	—		111,993
	—		682
	61,759		2,017,646
	—		(1,067,918)
	61,759		1,062,403

	9,665		384,188
	73,346		2,893,453
	—		(1,957)

\$	83,011	\$	3,275,684
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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, 1999

(dollars in thousands)

	COMMUNITY AND ECONOMIC DEVELOPMENT		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Income Taxes	\$ 3,785	\$ 3,785	\$ —
Sales Taxes	14,904	14,904	—
Corporate and Public Utility Taxes	435	435	—
Motor Vehicle Fuel Taxes	1,217	1,217	—
Other Taxes	18,610	18,610	—
Licenses, Permits and Fees	113,350	113,350	—
Sales, Services and Charges	9,674	9,674	—
Federal Government	271,627	271,627	—
Investment Income.....	8,764	8,764	—
Other	97,642	97,642	—
TOTAL REVENUES	540,008	540,008	—
BUDGETARY EXPENDITURES:			
CURRENT:			
Primary, Secondary and Other Education	628	623	5
Higher Education Support	—	—	—
Public Assistance and Medicaid	—	—	—
Health and Human Services	—	—	—
Justice and Public Protection	182,692	162,748	19,944
Environmental Protection and Natural Resources	290	238	52
Transportation	7,757	6,544	1,213
General Government	130,955	119,224	11,731
Community and Economic Development	425,747	335,159	90,588
INTERGOVERNMENTAL	—	—	—
CAPITAL OUTLAY	—	—	—
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	748,069	624,536	123,533
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	(208,061)	(84,528)	123,533
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	3,578	3,578	—
Operating Transfers-in	34,575	34,575	—
Operating Transfers-out	(10,967)	(10,967)	—
Encumbrance Reversions	26,978	26,978	—
TOTAL OTHER FINANCING SOURCES (USES)	54,164	54,164	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	\$ (153,897)	(30,364)	\$ 123,533
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1		66,867	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30		\$ 36,503	

HUMAN SERVICES			HEALTH		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
5,128	5,128	—	—	—	—
67,367	67,367	—	20,777	20,777	—
—	—	—	2,330	2,330	—
1,497,012	1,497,012	—	297,696	297,696	—
10,544	10,544	—	218	218	—
366,049	366,049	—	74,233	74,233	—
1,946,100	1,946,100	—	395,254	395,254	—
250	249	1	—	—	—
9,285	1,068	8,217	—	—	—
1,957,107	1,656,079	301,028	—	—	—
434,216	396,138	38,078	477,825	402,057	75,768
63,028	42,140	20,888	10	1	9
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	3,345	2,467	878
—	—	—	—	—	—
2,044	58	1,986	—	—	—
—	—	—	—	—	—
2,465,930	2,095,732	370,198	481,180	404,525	76,655
(519,830)	(149,632)	370,198	(85,926)	(9,271)	76,655
—	—	—	—	—	—
1,516	1,516	—	8,347	8,347	—
(36,926)	(36,926)	—	(126)	(126)	—
116,282	116,282	—	6,334	6,334	—
80,872	80,872	—	14,555	14,555	—
\$ (438,958)	(68,760)	\$ 370,198	\$ (71,371)	5,284	\$ 76,655
	<u>(54,856)</u>			<u>2,174</u>	
	\$ (123,616)			\$ 7,458	

(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, 1999

(dollars in thousands)
(continued)

	MENTAL HEALTH AND RETARDATION		
	<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	34	34	—
Sales, Services and Charges	—	—	—
Federal Government	1,086,240	1,086,240	—
Investment Income.....	103	103	—
Other	28,160	28,160	—
TOTAL REVENUES	<u>1,114,537</u>	<u>1,114,537</u>	<u>—</u>
BUDGETARY EXPENDITURES:			
CURRENT:			
Primary, Secondary and Other Education	—	—	—
Higher Education Support	—	—	—
Public Assistance and Medicaid	769,632	577,407	192,225
Health and Human Services	882,011	536,011	346,000
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>1,651,643</u>	<u>1,113,418</u>	<u>538,225</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	<u>(537,106)</u>	<u>1,119</u>	<u>538,225</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	1,623	1,623	—
Operating Transfers-out	(23)	(23)	—
Encumbrance Reversions	6,483	6,483	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,083</u>	<u>8,083</u>	<u>—</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	<u>\$ (529,023)</u>	<u>9,202</u>	<u>\$ 538,225</u>
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1		<u>(93,445)</u>	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30		<u>\$ (84,243)</u>	

EMPLOYMENT SERVICES			EDUCATION		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
19	19	—	309	309	—
—	—	—	347	347	—
230,628	230,628	—	874,623	874,623	—
1,074	1,074	—	45,323	45,323	—
14,959	14,959	—	20,862	20,862	—
246,680	246,680	—	941,464	941,464	—
—	—	—	1,782,498	1,750,103	32,395
—	—	—	6,808	5,208	1,600
—	—	—	—	—	—
307,885	248,684	59,201	188	92	96
—	—	—	26,754	20,862	5,892
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
1,904	—	1,904	1,064,653	692,191	372,462
—	—	—	—	—	—
309,789	248,684	61,105	2,880,901	2,468,456	412,445
(63,109)	(2,004)	61,105	(1,939,437)	(1,526,992)	412,445
—	—	—	111,993	111,993	—
—	—	—	1,054,963	1,054,963	—
(34)	(34)	—	(74,381)	(74,381)	—
3,890	3,890	—	278,403	278,403	—
3,856	3,856	—	1,370,978	1,370,978	—
\$ (59,253)	1,852	\$ 61,105	\$ (568,459)	(156,014)	\$ 412,445
	1,214			(492,049)	
	\$ 3,066			\$ (648,063)	

(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, 1999

(dollars 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	—	—	—
Sales, Services and Charges	—	—	—
Federal Government	—	—	—
Investment Income.....	—	—	—
Other	1,863	1,863	—
TOTAL REVENUES	<u>1,863</u>	<u>1,863</u>	<u>—</u>
BUDGETARY EXPENDITURES:			
CURRENT:			
Primary, Secondary and Other Education	—	—	—
Higher Education Support	2,020	2,018	2
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>2,020</u>	<u>2,018</u>	<u>2</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	<u>(157)</u>	<u>(155)</u>	<u>2</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	—	—	—
Operating Transfers-out	—	—	—
Encumbrance Reversions	1	1	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>1</u>	<u>1</u>	<u>—</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	<u>\$ (156)</u>	<u>(154)</u>	<u>\$ 2</u>
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1		<u>154</u>	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30		<u>\$ —</u>	

HIGHWAY SAFETY			HIGHWAY OPERATING		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	357,093	357,093	—
1,804	1,804	—	—	—	—
91,513	91,513	—	53,870	53,870	—
18,037	18,037	—	1,978	1,978	—
12,268	12,268	—	705,665	705,665	—
7,309	7,309	—	51,277	51,277	—
26,124	26,124	—	52,086	52,086	—
157,055	157,055	—	1,221,969	1,221,969	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
199	146	53	—	—	—
318,464	293,247	25,217	—	—	—
—	—	—	—	—	—
—	—	—	2,346,614	1,759,552	587,062
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
14,387	4,500	9,887	—	—	—
13,339	10,067	3,272	36,164	26,073	10,091
346,389	307,960	38,429	2,382,778	1,785,625	597,153
(189,334)	(150,905)	38,429	(1,160,809)	(563,656)	597,153
—	—	—	—	—	—
169,846	169,846	—	611,568	611,568	—
(9,174)	(9,174)	—	(179,518)	(179,518)	—
7,071	7,071	—	77,157	77,157	—
167,743	167,743	—	509,207	509,207	—
\$ (21,591)	16,838	\$ 38,429	\$ (651,602)	(54,449)	\$ 597,153
	99,854			(124,668)	
	\$ 116,692			\$ (179,117)	

(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, 1999

(dollars in thousands)
(continued)

	NATURAL RESOURCES		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
Income Taxes	\$ —	\$ —	\$ —
Sales Taxes	—	—	—
Corporate and Public Utility Taxes	11,241	11,241	—
Motor Vehicle Fuel Taxes	—	—	—
Other Taxes	8,849	8,849	—
Licenses, Permits and Fees	76,249	76,249	—
Sales, Services and Charges	1,775	1,775	—
Federal Government	40,376	40,376	—
Investment Income.....	1,814	1,814	—
Other	31,618	31,618	—
TOTAL REVENUES	171,922	171,922	—
BUDGETARY EXPENDITURES:			
CURRENT:			
Primary, Secondary and Other Education	—	—	—
Higher Education Support	—	—	—
Public Assistance and Medicaid	—	—	—
Health and Human Services	—	—	—
Justice and Public Protection	788	655	133
Environmental Protection and Natural Resources	231,640	180,412	51,228
Transportation	—	—	—
General Government	6,373	4,435	1,938
Community and Economic Development	10,845	7,044	3,801
INTERGOVERNMENTAL	—	—	—
CAPITAL OUTLAY	—	—	—
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	249,646	192,546	57,100
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	(77,724)	(20,624)	57,100
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	2,070	2,070	—
Operating Transfers-out	(3,862)	(3,862)	—
Encumbrance Reversions	9,638	9,638	—
TOTAL OTHER FINANCING SOURCES (USES)	7,846	7,846	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	\$ (69,878)	(12,778)	\$ 57,100
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1		117,099	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30		\$ 104,321	

WILDLIFE AND WATERWAY SAFETY			REVENUE DISTRIBUTION		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ —	\$ —	\$ —	\$ 753,184	\$ 753,184	\$ —
—	—	—	279,720	279,720	—
—	—	—	87,641	87,641	—
6,853	6,853	—	1,037,245	1,037,245	—
—	—	—	13,289	13,289	—
33,272	33,272	—	509,146	509,146	—
549	549	—	—	—	—
11,688	11,688	—	—	—	—
2,401	2,401	—	2,760	2,760	—
4,106	4,106	—	122	122	—
58,869	58,869	—	2,683,107	2,683,107	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
68,263	57,583	10,680	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	2,093,221	2,016,107	77,114
24,566	3,773	20,793	—	—	—
—	—	—	—	—	—
92,829	61,356	31,473	2,093,221	2,016,107	77,114
(33,960)	(2,487)	31,473	589,886	667,000	77,114
—	—	—	—	—	—
3	3	—	73,646	73,646	—
(13)	(13)	—	(708,473)	(708,473)	—
675	675	—	—	—	—
665	665	—	(634,827)	(634,827)	—
\$ (33,295)	(1,822)	\$ 31,473	\$ (44,941)	32,173	\$ 77,114
	39,345			271,201	
	\$ 37,523			\$ 303,374	

(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, 1999

(dollars in thousands)
(continued)

	LOCAL TRANSPORTATION IMPROVEMENTS		
	<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	—	—	—
Sales, Services and Charges	—	—	—
Federal Government	—	—	—
Investment Income.....	4,267	4,267	—
Other	143	143	—
TOTAL REVENUES	<u>4,410</u>	<u>4,410</u>	<u>—</u>
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	399	383	16
INTERGOVERNMENTAL	—	—	—
CAPITAL OUTLAY	133,970	54,279	79,691
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	<u>134,369</u>	<u>54,662</u>	<u>79,707</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	<u>(129,959)</u>	<u>(50,252)</u>	<u>79,707</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	61,759	61,759	—
Operating Transfers-out	—	—	—
Encumbrance Reversions	1	1	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>61,760</u>	<u>61,760</u>	<u>—</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	<u>\$ (68,199)</u>	<u>11,508</u>	<u>\$ 79,707</u>
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1		<u>72,908</u>	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30		<u>\$ 84,416</u>	

TOTAL SPECIAL REVENUE

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ 756,969	\$ 756,969	\$ —
294,624	294,624	—
99,317	99,317	—
1,402,408	1,402,408	—
47,680	47,680	—
965,906	965,906	—
34,690	34,690	—
5,027,823	5,027,823	—
135,854	135,854	—
717,967	717,967	—
<u>9,483,238</u>	<u>9,483,238</u>	<u>—</u>
1,783,376	1,750,975	32,401
18,113	8,294	9,819
2,726,739	2,233,486	493,253
2,102,324	1,583,128	519,196
591,736	519,653	72,083
300,193	238,233	61,960
2,354,371	1,766,096	588,275
137,328	123,659	13,669
440,336	345,053	95,283
2,093,221	2,016,107	77,114
1,241,524	754,801	486,723
49,503	36,140	13,363
<u>13,838,764</u>	<u>11,375,625</u>	<u>2,463,139</u>
<u>(4,355,526)</u>	<u>(1,892,387)</u>	<u>2,463,139</u>
115,571	115,571	—
2,019,916	2,019,916	—
(1,023,497)	(1,023,497)	—
532,913	532,913	—
<u>1,644,903</u>	<u>1,644,903</u>	<u>—</u>
<u>\$ (2,710,623)</u>	<u>(247,484)</u>	<u>\$ 2,463,139</u>
	<u>(94,202)</u>	
	<u>\$ (341,686)</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.

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, Natural Resources, and Public Safety and for the Arts and Sports 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.

The **Highway Capital Improvements Bond Service Fund** accounts for the payment of principal and interest on general obligation bonds, authorized by Section 2m of Article VIII of the Ohio Constitution, that finance capital improvements to the state highway system.

The **Infrastructure Bank Bond Service Fund** accounts for the payment of principal and interest on revenue bonds, authorized under the authority of Section 5531.10, Ohio Revised Code, that finance the construction of the Spring-Sandusky Highway Project in Columbus.

STATE OF OHIO
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1999
(dollars 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	\$ —	\$ —	\$ 99
Cash and Cash Equivalents	—	121	—
Investments	5,406	824	—
Collateral on Lent Securities	—	—	73
Receivables:			
Loans, Net	—	—	—
Other	—	—	1
Due from Other Funds	—	—	—
TOTAL ASSETS	<u>\$ 5,406</u>	<u>\$ 945</u>	<u>\$ 173</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accrued Liabilities	\$ —	\$ —	\$ —
Obligations Under Securities Lending	—	—	73
Due to Other Funds	—	—	—
Deferred Revenue	—	—	—
Refund and Other Liabilities	—	—	—
Total Liabilities	<u>—</u>	<u>—</u>	<u>73</u>
Fund Balances:			
Reserved for:			
Debt Service	5,406	945	100
Noncurrent Portion of Loans Receivable	—	—	—
Unreserved/Undesignated (Deficits)	—	—	—
Total Fund Balances (Deficits)	<u>5,406</u>	<u>945</u>	<u>100</u>
TOTAL LIABILITIES AND FUND BALANCES ...	<u>\$ 5,406</u>	<u>\$ 945</u>	<u>\$ 173</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>
\$ 234	\$ 1	\$ 102	\$ 58,345	\$ 64	\$ —
193	60	355	450	345	38
—	—	—	—	—	—
172	1	74	43,090	47	—
—	—	—	—	—	—
1	—	1	321	—	—
—	—	—	124	—	—
<u>\$ 600</u>	<u>\$ 62</u>	<u>\$ 532</u>	<u>\$ 102,330</u>	<u>\$ 456</u>	<u>\$ 38</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
172	1	74	43,090	47	—
—	—	—	—	—	—
—	—	—	—	—	—
<u>178</u>	<u>55</u>	<u>305</u>	<u>200</u>	<u>245</u>	<u>35</u>
<u>350</u>	<u>56</u>	<u>379</u>	<u>43,290</u>	<u>292</u>	<u>35</u>
—	—	—	59,040	—	—
—	—	—	—	—	—
<u>250</u>	<u>6</u>	<u>153</u>	<u>—</u>	<u>164</u>	<u>3</u>
<u>250</u>	<u>6</u>	<u>153</u>	<u>59,040</u>	<u>164</u>	<u>3</u>
<u>\$ 600</u>	<u>\$ 62</u>	<u>\$ 532</u>	<u>\$ 102,330</u>	<u>\$ 456</u>	<u>\$ 38</u>

(continued)

STATE OF OHIO
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1999
(dollars 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	\$ —	\$ —	\$ —
Cash and Cash Equivalents	—	100	11
Investments	—	2,149	60,313
Collateral on Lent Securities	1	—	—
Receivables:			
Loans, Net	—	4,135	—
Other	—	—	451
Due from Other Funds	—	1,115	—
TOTAL ASSETS	<u>\$ 1</u>	<u>\$ 7,499</u>	<u>\$ 60,775</u>
LIABILITIES AND FUND BALANCES			
<i>Liabilities:</i>			
Accrued Liabilities	\$ —	\$ —	\$ 518
Obligations Under Securities Lending	1	—	—
Due to Other Funds	18	—	—
Deferred Revenue	—	—	6,000
Refund and Other Liabilities	—	107	—
Total Liabilities	<u>19</u>	<u>107</u>	<u>6,518</u>
<i>Fund Balances:</i>			
<i>Reserved for:</i>			
Debt Service	—	3,257	54,257
Noncurrent Portion of Loans Receivable	—	4,135	—
Unreserved/Undesignated (Deficits)	(18)	—	—
Total Fund Balances (Deficits)	<u>(18)</u>	<u>7,392</u>	<u>54,257</u>
TOTAL LIABILITIES AND FUND BALANCES ...	<u>\$ 1</u>	<u>\$ 7,499</u>	<u>\$ 60,775</u>

<u>ENTERPRISE BOND RETIREMENT</u>	<u>STATE PROJECTS BOND SERVICE</u>	<u>SCHOOL BUILDING PROGRAM BOND SERVICE</u>	<u>HIGHWAY CAPITAL IMPROVEMENTS BOND SERVICE</u>	<u>INFRASTRUCTURE BANK BOND SERVICE</u>	<u>TOTAL</u>
\$ —	\$ 153	\$ —	\$ 1,648	\$ —	\$ 60,646
14	—	1	—	—	1,688
26,007	—	515	—	155	95,369
—	111	—	1,468	—	45,037
—	—	—	—	—	4,135
41	—	—	10	—	826
—	—	—	4	—	1,243
<u>\$ 26,062</u>	<u>\$ 264</u>	<u>\$ 516</u>	<u>\$ 3,130</u>	<u>\$ 155</u>	<u>\$ 208,944</u>
\$ —	\$ 60	\$ —	\$ 376	\$ —	\$ 954
—	111	—	1,468	—	45,037
—	—	—	—	—	18
—	—	—	—	—	6,000
—	—	—	—	—	1,125
—	171	—	1,844	—	53,134
26,062	93	516	1,286	155	151,117
—	—	—	—	—	4,135
—	—	—	—	—	558
<u>26,062</u>	<u>93</u>	<u>516</u>	<u>1,286</u>	<u>155</u>	<u>155,810</u>
<u>\$ 26,062</u>	<u>\$ 264</u>	<u>\$ 516</u>	<u>\$ 3,130</u>	<u>\$ 155</u>	<u>\$ 208,944</u>

STATE OF OHIO

DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE FISCAL YEAR ENDED JUNE 30, 1999

(dollars 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	—	—	—
Investment Income	260	40	8
Other	—	781	—
TOTAL REVENUES	<u>260</u>	<u>821</u>	<u>8</u>
EXPENDITURES:			
DEBT SERVICE	<u>16,127</u>	<u>765</u>	<u>5,636</u>
TOTAL EXPENDITURES	<u>16,127</u>	<u>765</u>	<u>5,636</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(15,867)</u>	<u>56</u>	<u>(5,628)</u>
OTHER FINANCING SOURCES (USES):			
Refunding Bond Proceeds	—	—	—
Payment to Refunded Bond Escrow Agents	—	—	—
Operating Transfers-in	15,899	—	5,632
Operating Transfers-out	—	—	(6)
TOTAL OTHER FINANCING SOURCES (USES)	<u>15,899</u>	<u>—</u>	<u>5,626</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>32</u>	<u>56</u>	<u>(2)</u>
FUND BALANCES, JULY 1	<u>5,374</u>	<u>889</u>	<u>102</u>
FUND BALANCES (DEFICITS), JUNE 30	<u>\$ 5,406</u>	<u>\$ 945</u>	<u>\$ 100</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>
\$ —	\$ —	\$ —	\$ 32,378	\$ —	\$ —
—	—	—	14,071	—	—
10	—	3	3,610	2	—
—	—	—	9	—	—
<u>10</u>	<u>—</u>	<u>3</u>	<u>50,068</u>	<u>2</u>	<u>—</u>
—	—	—	70,547	—	—
—	—	—	<u>70,547</u>	—	—
<u>10</u>	<u>—</u>	<u>3</u>	<u>(20,479)</u>	<u>2</u>	<u>—</u>
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	(25)	(49)	(13)	—
—	—	<u>(25)</u>	<u>(49)</u>	<u>(13)</u>	<u>—</u>
10	—	(22)	(20,528)	(11)	—
<u>240</u>	<u>6</u>	<u>175</u>	<u>79,568</u>	<u>175</u>	<u>3</u>
<u>\$ 250</u>	<u>\$ 6</u>	<u>\$ 153</u>	<u>\$ 59,040</u>	<u>\$ 164</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, 1999

(dollars in thousands)

(continued)

	LOCAL INFRASTRUCTURE IMPROVEMENTS BOND RETIREMENT	OHIO PUBLIC FACILITIES COMMISSION	OHIO BUILDING AUTHORITY
REVENUES:			
Motor Vehicle Fuel Taxes	\$ —	\$ —	\$ —
Licenses, Permits and Fees	—	—	—
Investment Income	60	1,086	2,907
Other	—	—	—
TOTAL REVENUES	<u>60</u>	<u>1,086</u>	<u>2,907</u>
EXPENDITURES:			
DEBT SERVICE	109,134	447,897	238,086
TOTAL EXPENDITURES	<u>109,134</u>	<u>447,897</u>	<u>238,086</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(109,074)</u>	<u>(446,811)</u>	<u>(235,179)</u>
OTHER FINANCING SOURCES (USES):			
Refunding Bond Proceeds	13,431	21,551	138,518
Payment to Refunded Bond Escrow Agents	(13,307)	(21,551)	(138,518)
Operating Transfers-in	108,878	441,901	238,019
Operating Transfers-out	—	—	(1,634)
TOTAL OTHER FINANCING SOURCES (USES)	<u>109,002</u>	<u>441,901</u>	<u>236,385</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(72)</u>	<u>(4,910)</u>	<u>1,206</u>
FUND BALANCES, JULY 1	<u>54</u>	<u>12,302</u>	<u>53,051</u>
FUND BALANCES (DEFICITS), JUNE 30	<u>\$ (18)</u>	<u>\$ 7,392</u>	<u>\$ 54,257</u>

<u>ENTERPRISE BOND RETIREMENT</u>	<u>STATE PROJECTS BOND SERVICE</u>	<u>SCHOOL BUILDING PROGRAM BOND SERVICE</u>	<u>HIGHWAY CAPITAL IMPROVEMENTS BOND SERVICE</u>	<u>INFRASTRUCTURE BANK BOND SERVICE</u>	<u>TOTAL</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 32,378
155	—	—	—	—	14,226
1,632	—	179	1,153	117	11,067
2	—	—	—	563	1,355
<u>1,789</u>	<u>—</u>	<u>179</u>	<u>1,153</u>	<u>680</u>	<u>59,026</u>
<u>1,403</u>	<u>9,995</u>	<u>55,572</u>	<u>52,024</u>	<u>10,776</u>	<u>1,017,962</u>
<u>1,403</u>	<u>9,995</u>	<u>55,572</u>	<u>52,024</u>	<u>10,776</u>	<u>1,017,962</u>
<u>386</u>	<u>(9,995)</u>	<u>(55,393)</u>	<u>(50,871)</u>	<u>(10,096)</u>	<u>(958,936)</u>
—	—	—	—	—	173,500
—	—	—	—	—	(173,376)
32,460	10,000	55,572	51,349	10,251	969,961
(36,036)	(10)	—	(109)	—	(37,882)
<u>(3,576)</u>	<u>9,990</u>	<u>55,572</u>	<u>51,240</u>	<u>10,251</u>	<u>932,203</u>
<u>(3,190)</u>	<u>(5)</u>	<u>179</u>	<u>369</u>	<u>155</u>	<u>(26,733)</u>
<u>29,252</u>	<u>98</u>	<u>337</u>	<u>917</u>	<u>—</u>	<u>182,543</u>
<u>\$ 26,062</u>	<u>\$ 93</u>	<u>\$ 516</u>	<u>\$ 1,286</u>	<u>\$ 155</u>	<u>\$ 155,810</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, 1999

(dollars in thousands)

	COAL RESEARCH / DEVELOPMENT BOND RETIREMENT		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Motor Vehicle Fuel Taxes	\$ —	\$ —	\$ —
Licenses, Permits and Fees	—	—	—
Investment Income	9	9	—
Other	5,632	5,632	—
TOTAL REVENUES	5,641	5,641	—
BUDGETARY EXPENDITURES:			
DEBT SERVICE	8,346	5,642	2,704
TOTAL BUDGETARY EXPENDITURES	8,346	5,642	2,704
EXCESS (DEFICIENCY) OF REVENUES			
OVER (UNDER) BUDGETARY EXPENDITURES	(2,705)	(1)	2,704
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	\$ (2,705)	(1)	\$ 2,704
UNRESERVED, UNDESIGNATED BUDGETARY			
FUND BALANCES, JULY 1		103	
UNRESERVED, UNDESIGNATED BUDGETARY			
FUND BALANCES, JUNE 30		\$ 102	

**IMPROVEMENTS
BOND RETIREMENT**

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ —	\$ —	\$ —
—	—	—
13	13	—
—	—	—
<u>13</u>	<u>13</u>	<u>—</u>
—	—	—
—	—	—
<u>13</u>	<u>13</u>	<u>—</u>
—	—	—
—	—	—
—	—	—
<u>—</u>	<u>—</u>	<u>—</u>
<u>\$ 13</u>	<u>13</u>	<u>\$ —</u>

**HIGHWAY IMPROVEMENTS
BOND RETIREMENT**

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ —	\$ —	\$ —
—	—	—
—	—	—
—	—	—
—	—	—
<u>—</u>	<u>—</u>	<u>—</u>
—	—	—
—	—	—
—	—	—
—	—	—
<u>—</u>	<u>—</u>	<u>—</u>
<u>\$ —</u>	<u>—</u>	<u>\$ —</u>

224

\$ 237

1

\$ 1

(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, 1999

(dollars in thousands)

(continued)

	DEVELOPMENT BOND RETIREMENT		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Motor Vehicle Fuel Taxes	\$ —	\$ —	\$ —
Licenses, Permits and Fees	—	—	—
Investment Income	3	3	—
Other	100	100	—
TOTAL REVENUES	103	103	—
BUDGETARY EXPENDITURES:			
DEBT SERVICE	26	26	—
TOTAL BUDGETARY EXPENDITURES	26	26	—
EXCESS (DEFICIENCY) OF REVENUES			
OVER (UNDER) BUDGETARY EXPENDITURES	77	77	—
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	\$ 77	77	\$ —
UNRESERVED, UNDESIGNATED BUDGETARY			
FUND BALANCES, JULY 1		26	
UNRESERVED, UNDESIGNATED BUDGETARY			
FUND BALANCES, JUNE 30		\$ 103	

**HIGHWAY OBLIGATIONS
BOND RETIREMENT**

**PUBLIC IMPROVEMENTS
BOND RETIREMENT**

HIGHWAY OBLIGATIONS BOND RETIREMENT			PUBLIC 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>
\$ 32,554	\$ 32,554	\$ —	\$ —	\$ —	\$ —
14,083	14,083	—	—	—	—
4,655	4,655	—	4	4	—
—	—	—	—	—	—
<u>51,292</u>	<u>51,292</u>	<u>—</u>	<u>4</u>	<u>4</u>	<u>—</u>
70,596	70,596	—	14	14	—
<u>70,596</u>	<u>70,596</u>	<u>—</u>	<u>14</u>	<u>14</u>	<u>—</u>
<u>(19,304)</u>	<u>(19,304)</u>	<u>—</u>	<u>(10)</u>	<u>(10)</u>	<u>—</u>
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<u>\$ (19,304)</u>	<u>(19,304)</u>	<u>\$ —</u>	<u>\$ (10)</u>	<u>(10)</u>	<u>\$ —</u>
	<u>78,809</u>			<u>75</u>	
	<u>\$ 59,505</u>			<u>\$ 65</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, 1999

(dollars in thousands)

(continued)

	LOCAL INFRASTRUCTURE IMPROVEMENTS		VARIANCE FAVORABLE (UNFAVORABLE)
	BOND RETIREMENT		
	BUDGET	ACTUAL	
REVENUES:			
Motor Vehicle Fuel Taxes	\$ —	\$ —	\$ —
Licenses, Permits and Fees	—	—	—
Investment Income	81	81	—
Other	108,878	108,878	—
TOTAL REVENUES	108,959	108,959	—
BUDGETARY EXPENDITURES:			
DEBT SERVICE	113,060	109,419	3,641
TOTAL BUDGETARY EXPENDITURES	113,060	109,419	3,641
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	(4,101)	(460)	3,641
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	88	88	—
Operating Transfers-in	—	—	—
Operating Transfers-out	—	—	—
TOTAL OTHER FINANCING SOURCES (USES)	88	88	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	\$ (4,013)	(372)	\$ 3,641
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JULY 1			
		374	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JUNE 30			
		\$ 2	

**STATE PROJECTS
BOND SERVICE**

**HIGHWAY CAPITAL IMPROVEMENTS
BOND SERVICE**

STATE PROJECTS BOND SERVICE			HIGHWAY CAPITAL IMPROVEMENTS BOND SERVICE		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	1,510	1,510	—
10,000	10,000	—	—	—	—
<u>10,000</u>	<u>10,000</u>	<u>—</u>	<u>1,510</u>	<u>1,510</u>	<u>—</u>
17,753	10,004	7,749	77,906	52,337	25,569
<u>17,753</u>	<u>10,004</u>	<u>7,749</u>	<u>77,906</u>	<u>52,337</u>	<u>25,569</u>
<u>(7,753)</u>	<u>(4)</u>	<u>7,749</u>	<u>(76,396)</u>	<u>(50,827)</u>	<u>25,569</u>
60	60	—	580	580	—
—	—	—	51,349	51,349	—
—	—	—	—	—	—
<u>60</u>	<u>60</u>	<u>—</u>	<u>51,929</u>	<u>51,929</u>	<u>—</u>
<u>\$ (7,693)</u>	56	<u>\$ 7,749</u>	<u>\$ (24,467)</u>	1,102	<u>\$ 25,569</u>
	97			925	
	<u>\$ 153</u>			<u>\$ 2,027</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, 1999

(dollars in thousands)

(continued)

	TOTAL DEBT SERVICE		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
Motor Vehicle Fuel Taxes	\$ 32,554	\$ 32,554	\$ —
Licenses, Permits and Fees	14,083	14,083	—
Investment Income	6,275	6,275	—
Other	124,610	124,610	—
TOTAL REVENUES	177,522	177,522	—
BUDGETARY EXPENDITURES:			
DEBT SERVICE	287,701	248,038	39,663
TOTAL BUDGETARY EXPENDITURES	287,701	248,038	39,663
EXCESS (DEFICIENCY) OF REVENUES			
OVER (UNDER) BUDGETARY EXPENDITURES	(110,179)	(70,516)	39,663
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	728	728	—
Operating Transfers-in	51,349	51,349	—
Operating Transfers-out	—	—	—
TOTAL OTHER FINANCING SOURCES (USES)	52,077	52,077	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING			
SOURCES OVER (UNDER) BUDGETARY EXPENDITURES			
AND OTHER FINANCING USES	\$ (58,102)	(18,439)	\$ 39,663
UNRESERVED, UNDESIGNATED BUDGETARY			
FUND BALANCES, JULY 1		80,634	
UNRESERVED, UNDESIGNATED BUDGETARY			
FUND BALANCES, JUNE 30		\$ 62,195	

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 parks 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.

The **Highway Capital Improvement Fund** accounts for bond proceeds that finance capital improvements to the state highway system.

The **Sports Facilities Building Fund** accounts for bond proceeds that finance capital facilities defined as Ohio sports facilities in Section 3383.01(J), Ohio Revised Code.

The **Infrastructure Bank Obligations Fund** accounts for bond proceeds that finance the Spring-Sandusky Highway Project in Columbus.

STATE OF OHIO
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1999
(dollars in thousands)

	<u>ARTS FACILITIES BUILDING IMPROVEMENTS</u>	<u>HIGHER EDUCATION IMPROVEMENTS</u>	<u>HIGHWAY OBLIGATIONS CONSTRUCTION</u>
ASSETS			
Cash Equity with Treasurer	\$ 45,616	\$ 96,732	\$ 9,636
Investments	—	—	—
Collateral on Lent Securities	33,148	71,465	7,137
Receivables:			
Loans, Net	—	—	—
Other	250	540	53
Due from Other Funds	<u>91</u>	<u>195</u>	<u>19</u>
TOTAL ASSETS	<u>\$ 79,105</u>	<u>\$ 168,932</u>	<u>\$ 16,845</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 1,842	\$ 24,874	\$ —
Accrued Liabilities	—	—	—
Obligations Under Securities Lending	33,148	71,465	7,137
Due to Other Funds	<u>—</u>	<u>1,115</u>	<u>—</u>
Total Liabilities	<u>34,990</u>	<u>97,454</u>	<u>7,137</u>
Fund Balances:			
Reserved for:			
Encumbrances	16,950	145,957	—
Noncurrent Portion of Loans Receivable	—	—	—
Other:			
Loan Commitments	—	1,104	—
Health Care Benefits	—	—	—
Unreserved/Undesignated (Deficits)	<u>27,165</u>	<u>(75,583)</u>	<u>9,708</u>
Total Fund Balances (Deficits)	<u>44,115</u>	<u>71,478</u>	<u>9,708</u>
TOTAL LIABILITIES AND FUND BALANCES ...	<u>\$ 79,105</u>	<u>\$ 168,932</u>	<u>\$ 16,845</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>
\$ 25,071	\$ 4,772	\$ 90,876	\$ —	\$ 106,744	\$ 42,063
—	—	—	13,551	—	—
18,545	3,612	67,145	—	77,824	30,722
—	—	148,443	—	—	—
139	28	499	62	585	231
50	10	1,602	—	212	83
<u>\$ 43,805</u>	<u>\$ 8,422</u>	<u>\$ 308,565</u>	<u>\$ 13,613</u>	<u>\$ 185,365</u>	<u>\$ 73,099</u>
\$ 2,309	\$ 107	\$ 6,234	\$ 261	\$ 1,976	\$ 3,882
—	—	47	—	—	—
18,545	3,612	67,145	—	77,824	30,722
—	—	3	—	—	—
<u>20,854</u>	<u>3,719</u>	<u>73,429</u>	<u>261</u>	<u>79,800</u>	<u>34,604</u>
21,186	11,729	5	—	38,803	21,175
—	—	146,926	—	—	—
—	—	63,592	—	—	—
—	—	3	—	—	—
<u>1,765</u>	<u>(7,026)</u>	<u>24,610</u>	<u>13,352</u>	<u>66,762</u>	<u>17,320</u>
<u>22,951</u>	<u>4,703</u>	<u>235,136</u>	<u>13,352</u>	<u>105,565</u>	<u>38,495</u>
<u>\$ 43,805</u>	<u>\$ 8,422</u>	<u>\$ 308,565</u>	<u>\$ 13,613</u>	<u>\$ 185,365</u>	<u>\$ 73,099</u>

(continued)

STATE OF OHIO
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1999
(dollars 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	\$ 3,878	\$ 2,739	\$ 6,369
Investments	—	—	—
Collateral on Lent Securities	2,883	2,414	4,688
Receivables:			
Loans, Net	—	—	—
Other	22	21	35
Due from Other Funds	<u>8</u>	<u>8</u>	<u>13</u>
TOTAL ASSETS	<u>\$ 6,791</u>	<u>\$ 5,182</u>	<u>\$ 11,105</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 446	\$ 17,570	\$ 9
Accrued Liabilities	—	—	—
Obligations Under Securities Lending	2,883	2,414	4,688
Due to Other Funds	<u>—</u>	<u>80</u>	<u>—</u>
Total Liabilities	<u>3,329</u>	<u>20,064</u>	<u>4,697</u>
Fund Balances:			
Reserved for:			
Encumbrances	6,962	109,758	4,390
Noncurrent Portion of Loans Receivable	—	—	—
Other:			
Loan Commitments	—	—	—
Health Care Benefits	—	—	—
Unreserved/Undesignated (Deficits)	<u>(3,500)</u>	<u>(124,640)</u>	<u>2,018</u>
Total Fund Balances (Deficits)	<u>3,462</u>	<u>(14,882)</u>	<u>6,408</u>
TOTAL LIABILITIES AND FUND BALANCES ...	<u>\$ 6,791</u>	<u>\$ 5,182</u>	<u>\$ 11,105</u>

<u>OHIO PARKS AND NATURAL RESOURCES</u>	<u>HIGHWAY CAPITAL IMPROVEMENT</u>	<u>SPORTS FACILITIES BUILDING</u>	<u>INFRASTRUCTURE BANK OBLIGATIONS</u>	<u>TOTAL</u>
\$ 33,754	\$ 205,931	\$ 36,868	\$ 16,110	\$ 727,159
—	—	—	—	13,551
24,622	150,068	27,026	12,000	533,299
—	—	—	—	148,443
24	52	210	89	2,840
9	19	76	32	2,427
<u>\$ 58,409</u>	<u>\$ 356,070</u>	<u>\$ 64,180</u>	<u>\$ 28,231</u>	<u>\$ 1,427,719</u>
\$ 280	\$ 21,213	\$ 30	\$ 1,180	\$ 82,213
—	—	—	—	47
24,622	150,068	27,026	12,000	533,299
—	—	—	—	1,198
<u>24,902</u>	<u>171,281</u>	<u>27,056</u>	<u>13,180</u>	<u>616,757</u>
30,918	299,101	36,652	36,490	780,076
—	—	—	—	146,926
—	—	—	—	64,696
—	—	—	—	3
<u>2,589</u>	<u>(114,312)</u>	<u>472</u>	<u>(21,439)</u>	<u>(180,739)</u>
<u>33,507</u>	<u>184,789</u>	<u>37,124</u>	<u>15,051</u>	<u>810,962</u>
<u>\$ 58,409</u>	<u>\$ 356,070</u>	<u>\$ 64,180</u>	<u>\$ 28,231</u>	<u>\$ 1,427,719</u>

STATE OF OHIO
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(dollars in thousands)

	<u>ARTS FACILITIES BUILDING IMPROVEMENTS</u>	<u>HIGHER EDUCATION IMPROVEMENTS</u>	<u>HIGHWAY OBLIGATIONS CONSTRUCTION</u>
REVENUES:			
Sales, Services and Charges	\$ —	\$ —	\$ —
Federal Government	—	—	—
Investment Income	507	5,972	687
Other	—	103	19
TOTAL REVENUES	<u>507</u>	<u>6,075</u>	<u>706</u>
EXPENDITURES:			
CURRENT:			
Community and Economic Development	—	—	—
CAPITAL OUTLAY	37,190	254,343	1,610
DEBT SERVICE	—	—	—
TOTAL EXPENDITURES	<u>37,190</u>	<u>254,343</u>	<u>1,610</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(36,683)</u>	<u>(248,268)</u>	<u>(904)</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	297,114	—
Operating Transfers-in	77,840	—	—
Operating Transfers-out	—	(51)	(8,885)
TOTAL OTHER FINANCING SOURCES (USES)	<u>77,840</u>	<u>297,063</u>	<u>(8,885)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>41,157</u>	<u>48,795</u>	<u>(9,789)</u>
FUND BALANCES, JULY 1	2,958	22,683	19,497
Residual Equity Transfers-out	—	—	—
FUND BALANCES (DEFICITS), JUNE 30	<u><u>\$ 44,115</u></u>	<u><u>\$ 71,478</u></u>	<u><u>\$ 9,708</u></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>
\$ 650	\$ —	\$ —	\$ —	\$ —	\$ —
—	90	—	—	—	—
1,643	662	5,639	603	2,252	1,114
641	—	822	—	2,351	—
<u>2,934</u>	<u>752</u>	<u>6,461</u>	<u>603</u>	<u>4,603</u>	<u>1,114</u>
—	—	897	—	—	—
33,835	8,042	97,024	2,954	79,424	28,734
1,485	2,826	58	—	—	—
<u>35,320</u>	<u>10,868</u>	<u>97,979</u>	<u>2,954</u>	<u>79,424</u>	<u>28,734</u>
<u>(32,386)</u>	<u>(10,116)</u>	<u>(91,518)</u>	<u>(2,351)</u>	<u>(74,821)</u>	<u>(27,620)</u>
39,344	—	120,435	268,665	—	—
—	—	386	3,351	100,966	50,410
—	—	(3)	(270,388)	(3,351)	—
<u>39,344</u>	<u>—</u>	<u>120,818</u>	<u>1,628</u>	<u>97,615</u>	<u>50,410</u>
6,958	(10,116)	29,300	(723)	22,794	22,790
16,268	14,819	205,836	14,075	87,902	15,705
(275)	—	—	—	(5,131)	—
<u>\$ 22,951</u>	<u>\$ 4,703</u>	<u>\$ 235,136</u>	<u>\$ 13,352</u>	<u>\$ 105,565</u>	<u>\$ 38,495</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, 1999
(dollars in thousands)
(continued)

	<u>TRANSPORTATION BUILDING IMPROVEMENTS</u>	<u>ADULT CORRECTIONAL BUILDING IMPROVEMENTS</u>	<u>HIGHWAY SAFETY BUILDING IMPROVEMENTS</u>
REVENUES:			
Sales, Services and Charges	\$ —	\$ —	\$ —
Federal Government	—	—	—
Investment Income	321	1,849	339
Other	—	2	35
TOTAL REVENUES	<u>321</u>	<u>1,851</u>	<u>374</u>
EXPENDITURES:			
CURRENT:			
Community and Economic Development	—	—	—
CAPITAL OUTLAY	7,196	93,151	1,766
DEBT SERVICE	—	—	—
TOTAL EXPENDITURES	<u>7,196</u>	<u>93,151</u>	<u>1,766</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,875)</u>	<u>(91,300)</u>	<u>(1,392)</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	—	—	—
Operating Transfers-out	—	(250)	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>—</u>	<u>(250)</u>	<u>—</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(6,875)</u>	<u>(91,550)</u>	<u>(1,392)</u>
FUND BALANCES, JULY 1	10,337	76,918	7,800
Residual Equity Transfers-out	—	(250)	—
FUND BALANCES (DEFICITS), JUNE 30	<u><u>\$ 3,462</u></u>	<u><u>\$ (14,882)</u></u>	<u><u>\$ 6,408</u></u>

<u>OHIO PARKS AND NATURAL RESOURCES</u>	<u>HIGHWAY CAPITAL IMPROVEMENT</u>	<u>SPORTS FACILITIES BUILDING</u>	<u>INFRASTRUCTURE BANK OBLIGATIONS</u>	<u>TOTAL</u>
\$ —	\$ —	\$ —	\$ —	\$ 650
—	—	—	—	90
790	4,025	1,393	1,400	29,196
16	—	—	—	3,989
<u>806</u>	<u>4,025</u>	<u>1,393</u>	<u>1,400</u>	<u>33,925</u>
—	—	—	—	897
27,450	227,034	36,523	37,341	973,617
—	—	—	—	4,369
<u>27,450</u>	<u>227,034</u>	<u>36,523</u>	<u>37,341</u>	<u>978,883</u>
<u>(26,644)</u>	<u>(223,009)</u>	<u>(35,130)</u>	<u>(35,941)</u>	<u>(944,958)</u>
29,706	403,228	—	—	1,158,492
—	8,885	39,449	—	281,287
(668)	—	—	—	(283,596)
<u>29,038</u>	<u>412,113</u>	<u>39,449</u>	<u>—</u>	<u>1,156,183</u>
2,394	189,104	4,319	(35,941)	211,225
31,113	(4,315)	32,805	50,992	605,393
—	—	—	—	(5,656)
<u>\$ 33,507</u>	<u>\$ 184,789</u>	<u>\$ 37,124</u>	<u>\$ 15,051</u>	<u>\$ 810,962</u>

STATE OF OHIO

CAPITAL PROJECTS 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, 1999

(dollars in thousands)

	ARTS FACILITIES BUILDING IMPROVEMENTS		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
Sales, Services and Charges	\$ —	\$ —	\$ —
Federal Government	—	—	—
Investment Income.....	362	362	—
Other	—	—	—
TOTAL REVENUES	<u>362</u>	<u>362</u>	<u>—</u>
BUDGETARY EXPENDITURES:			
CURRENT:			
Community and Economic Development	—	—	—
CAPITAL OUTLAY	43,524	8,027	35,497
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	<u>43,524</u>	<u>8,027</u>	<u>35,497</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	<u>(43,162)</u>	<u>(7,665)</u>	<u>35,497</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	77,840	77,840	—
Operating Transfers-in	25,000	25,000	—
Operating Transfers-out	(25,000)	(25,000)	—
Encumbrance Reversions	—	—	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>77,840</u>	<u>77,840</u>	<u>—</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	<u>\$ 34,678</u>	<u>70,175</u>	<u>\$ 35,497</u>
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1		<u>(43,192)</u>	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30		<u>\$ 26,983</u>	

HIGHER EDUCATION IMPROVEMENTS			HIGHWAY OBLIGATIONS CONSTRUCTION		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
7,477	7,477	—	931	931	—
105	105	—	19	19	—
7,582	7,582	—	950	950	—
—	—	—	—	—	—
907,189	211,247	695,942	—	—	—
—	—	—	—	—	—
907,189	211,247	695,942	—	—	—
(899,607)	(203,665)	695,942	950	950	—
297,114	297,114	—	—	—	—
—	—	—	—	—	—
(1)	(1)	—	(8,885)	(8,885)	—
950	950	—	9,745	9,745	—
298,063	298,063	—	860	860	—
\$ (601,544)	94,398	\$ 695,942	\$ 1,810	1,810	\$ —
	(163,131)			8,046	
	\$ (68,733)			\$ 9,856	

(continued)

STATE OF OHIO

CAPITAL PROJECTS 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, 1999

(dollars in thousands)

(continued)

	MENTAL HEALTH/MENTAL RETARDATION FACILITIES IMPROVEMENTS		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
Sales, Services and Charges	\$ 650	\$ 650	\$ —
Federal Government	—	—	—
Investment Income.....	2,090	2,090	—
Other	640	640	—
TOTAL REVENUES	<u>3,380</u>	<u>3,380</u>	<u>—</u>
BUDGETARY EXPENDITURES:			
CURRENT:			
Community and Economic Development	—	—	—
CAPITAL OUTLAY	106,721	18,289	88,432
DEBT SERVICE	1,485	1,485	—
TOTAL BUDGETARY EXPENDITURES	<u>108,206</u>	<u>19,774</u>	<u>88,432</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	<u>(104,826)</u>	<u>(16,394)</u>	<u>88,432</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	39,344	39,344	—
Operating Transfers-in	—	—	—
Operating Transfers-out	—	—	—
Encumbrance Reversions	250	250	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>39,594</u>	<u>39,594</u>	<u>—</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	<u>\$ (65,232)</u>	<u>23,200</u>	<u>\$ 88,432</u>
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1		<u>(21,078)</u>	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30		<u>\$ 2,122</u>	

PARKS AND RECREATION IMPROVEMENTS			LOCAL INFRASTRUCTURE IMPROVEMENTS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
90	90	—	—	—	—
916	916	—	7,212	7,212	—
—	—	—	9,246	9,246	—
1,006	1,006	—	16,458	16,458	—
—	—	—	938	896	42
61,601	10,387	51,214	466,799	124,549	342,250
2,826	2,826	—	—	—	—
64,427	13,213	51,214	467,737	125,445	342,292
(63,421)	(12,207)	51,214	(451,279)	(108,987)	342,292
—	—	—	120,435	120,435	—
—	—	—	386	386	—
—	—	—	(3)	(3)	—
227	227	—	2	2	—
227	227	—	120,820	120,820	—
\$ (63,194)	(11,980)	\$ 51,214	\$ (330,459)	11,833	\$ 342,292
	5,132			80,878	
	\$ (6,848)			\$ 92,711	

(continued)

STATE OF OHIO

CAPITAL PROJECTS 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, 1999

(dollars in thousands)
(continued)

	ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES:			
Sales, Services and Charges	\$ —	\$ —	\$ —
Federal Government	—	—	—
Investment Income.....	2,720	2,720	—
Other	1	1	—
TOTAL REVENUES	2,721	2,721	—
BUDGETARY EXPENDITURES:			
CURRENT:			
Community and Economic Development	—	—	—
CAPITAL OUTLAY	278,601	60,721	217,880
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	278,601	60,721	217,880
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	(275,880)	(58,000)	217,880
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	100,966	100,966	—
Operating Transfers-in	—	—	—
Operating Transfers-out	—	—	—
Encumbrance Reversions	1,638	1,638	—
TOTAL OTHER FINANCING SOURCES (USES)	102,604	102,604	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	\$ (173,276)	44,604	\$ 217,880
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1		22,095	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30		\$ 66,699	

YOUTH SERVICES BUILDING IMPROVEMENTS			TRANSPORTATION BUILDING IMPROVEMENTS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
1,246	1,246	—	455	455	—
—	—	—	—	—	—
1,246	1,246	—	455	455	—
—	—	—	—	—	—
80,342	11,281	69,061	28,938	8,360	20,578
—	—	—	—	—	—
80,342	11,281	69,061	28,938	8,360	20,578
(79,096)	(10,035)	69,061	(28,483)	(7,905)	20,578
50,410	50,410	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
1	1	—	97	97	—
50,411	50,411	—	97	97	—
\$ (28,685)	40,376	\$ 69,061	\$ (28,386)	(7,808)	\$ 20,578
	<u>(23,006)</u>			<u>4,393</u>	
	\$ 17,370			\$ (3,415)	

(continued)

STATE OF OHIO

CAPITAL PROJECTS 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, 1999

(dollars in thousands)
(continued)

	ADULT CORRECTIONAL BUILDING IMPROVEMENTS		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
Sales, Services and Charges	\$ —	\$ —	\$ —
Federal Government	—	—	—
Investment Income.....	2,856	2,856	—
Other	2	2	—
TOTAL REVENUES	<u>2,858</u>	<u>2,858</u>	<u>—</u>
BUDGETARY EXPENDITURES:			
CURRENT:			
Community and Economic Development	—	—	—
CAPITAL OUTLAY	392,664	124,232	268,432
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	<u>392,664</u>	<u>124,232</u>	<u>268,432</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	<u>(389,806)</u>	<u>(121,374)</u>	<u>268,432</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	—	—	—
Operating Transfers-out	(250)	(250)	—
Encumbrance Reversions	1,383	1,383	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,133</u>	<u>1,133</u>	<u>—</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	<u>\$ (388,673)</u>	<u>(120,241)</u>	<u>\$ 268,432</u>
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1		<u>(3,080)</u>	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30		<u>\$ (123,321)</u>	

HIGHWAY SAFETY BUILDING IMPROVEMENTS			OHIO PARKS AND NATURAL RESOURCES		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
424	424	—	1,146	1,146	—
34	34	—	16	16	—
458	458	—	1,162	1,162	—
—	—	—	—	—	—
29,539	4,319	25,220	128,777	28,024	100,753
—	—	—	—	—	—
29,539	4,319	25,220	128,777	28,024	100,753
(29,081)	(3,861)	25,220	(127,615)	(26,862)	100,753
—	—	—	29,706	29,706	—
—	—	—	—	—	—
—	—	—	—	—	—
20	20	—	1,337	1,337	—
20	20	—	31,043	31,043	—
\$ (29,061)	(3,841)	\$ 25,220	\$ (96,572)	4,181	\$ 100,753
	5,915			(1,378)	
	\$ 2,074			\$ 2,803	

(continued)

STATE OF OHIO

CAPITAL PROJECTS 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, 1999

(dollars in thousands)

(continued)

	HIGHWAY CAPITAL IMPROVEMENT		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
Sales, Services and Charges	\$ —	\$ —	\$ —
Federal Government	—	—	—
Investment Income.....	5,243	5,243	—
Other	—	—	—
TOTAL REVENUES	<u>5,243</u>	<u>5,243</u>	<u>—</u>
BUDGETARY EXPENDITURES:			
CURRENT:			
Community and Economic Development	—	—	—
CAPITAL OUTLAY	250,960	239,676	11,284
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	<u>250,960</u>	<u>239,676</u>	<u>11,284</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	<u>(245,717)</u>	<u>(234,433)</u>	<u>11,284</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	403,228	403,228	—
Operating Transfers-in	8,885	8,885	—
Operating Transfers-out	—	—	—
Encumbrance Reversions	6,187	6,187	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>418,300</u>	<u>418,300</u>	<u>—</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	<u>\$ 172,583</u>	<u>183,867</u>	<u>\$ 11,284</u>
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1		<u>(296,886)</u>	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30		<u>\$ (113,019)</u>	

SPORTS FACILITIES BUILDING			INFRASTRUCTURE BANK OBLIGATIONS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
1,725	1,725	—	2,041	2,041	—
—	—	—	—	—	—
1,725	1,725	—	2,041	2,041	—
—	—	—	—	—	—
43,791	43,791	—	44,481	28,967	15,514
—	—	—	—	—	—
43,791	43,791	—	44,481	28,967	15,514
(42,066)	(42,066)	—	(42,440)	(26,926)	15,514
39,449	39,449	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	71	71	—
39,449	39,449	—	71	71	—
\$ (2,617)	(2,617)	\$ —	\$ (42,369)	(26,855)	\$ 15,514
	3,257			5,757	
	\$ 640			\$ (21,098)	

(continued)

STATE OF OHIO

CAPITAL PROJECTS 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, 1999

(dollars in thousands)

(continued)

	TOTAL CAPITAL PROJECTS		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
Sales, Services and Charges	\$ 650	\$ 650	\$ —
Federal Government	90	90	—
Investment Income.....	36,844	36,844	—
Other	10,063	10,063	—
TOTAL REVENUES	<u>47,647</u>	<u>47,647</u>	<u>—</u>
BUDGETARY EXPENDITURES:			
CURRENT:			
Community and Economic Development	938	896	42
CAPITAL OUTLAY	2,863,927	921,870	1,942,057
DEBT SERVICE	4,311	4,311	—
TOTAL BUDGETARY EXPENDITURES	<u>2,869,176</u>	<u>927,077</u>	<u>1,942,099</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	<u>(2,821,529)</u>	<u>(879,430)</u>	<u>1,942,099</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	1,158,492	1,158,492	—
Operating Transfers-in	34,271	34,271	—
Operating Transfers-out	(34,139)	(34,139)	—
Encumbrance Reversions	21,908	21,908	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,180,532</u>	<u>1,180,532</u>	<u>—</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	<u>\$ (1,640,997)</u>	<u>301,102</u>	<u>\$ 1,942,099</u>
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1			
		<u>(416,278)</u>	
UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30			
		<u>\$ (115,176)</u>	

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 Commerce’s Division 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.

The **Office of Auditor of State Fund** accounts for the operations of the Ohio Auditor of State.

STATE OF OHIO
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1999
(dollars 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	\$ 295	\$ 10,533	\$ 117,228
Cash and Cash Equivalents	251	3,626	12,213
Investments	33,753	—	—
Collateral on Lent Securities	216	7,627	86,362
<i>Receivables:</i>			
Premiums and Assessments	—	—	—
Investment Trade	—	—	—
Other	438	—	28,351
Due from Other Funds	—	84	—
Inventories	—	25,456	—
Other Assets	—	151	5,834
Total Current Assets	34,953	47,477	249,988
<i>Restricted Assets:</i>			
Cash Equity with Treasurer	—	—	39,276
Cash and Cash Equivalents	1	—	—
Dedicated Investments	390,535	—	1,351,695
Collateral on Lent Securities	—	—	1,004,042
Other Receivables	1,759	—	10,159
Total Restricted Assets	392,295	—	2,405,172
Noncurrent Assets-Investments	—	—	—
Fixed Assets (net of accumulated depreciation)	297	2,695	21,677
TOTAL ASSETS	\$ 427,545	\$ 50,172	\$ 2,676,837
LIABILITIES AND FUND EQUITY			
<i>Current Liabilities:</i>			
Accounts Payable	\$ 75	\$ 23,131	\$ 8,002
Accrued Liabilities	72	1,395	1,001
Obligations Under Securities Lending	216	7,627	86,362
Investment Trade Payable	—	—	—
Due to Other Funds	—	2,287	—
Deferred Revenue	5	—	1,241
Refund and Other Liabilities	—	1,329	21,759
Revenue Bonds	—	—	—
Total Current Liabilities	368	35,769	118,365
<i>Liabilities Payable from Restricted Assets:</i>			
Deferred Prize Awards Payable	—	—	1,357,720
Obligations Under Securities Lending	—	—	1,004,042
Benefits Payable	316,600	—	—
Total Liabilities Payable from Restricted Assets	316,600	—	2,361,762
<i>Noncurrent Liabilities:</i>			
Accrued Liabilities	80	2,004	4,188
Benefits Payable	—	—	—
Revenue Bonds	—	—	—
Total Noncurrent Liabilities	80	2,004	4,188
Total Liabilities	317,048	37,773	2,484,315
<i>Fund Equity:</i>			
Contributed Capital	—	—	—
<i>Retained Earnings:</i>			
<i>Reserved For:</i>			
Deferred Lottery Prizes	—	—	43,410
Insurance Claims Payable	—	—	—
Unreserved	110,497	12,399	149,112
Total Fund Equity	110,497	12,399	192,522
TOTAL LIABILITIES AND FUND EQUITY	\$ 427,545	\$ 50,172	\$ 2,676,837

<u>WORKERS' COMPENSATION</u>	<u>UNDERGROUND PARKING GARAGE</u>	<u>OFFICE OF AUDITOR OF STATE</u>	<u>TOTAL</u>
\$ 12,602	\$ 1,950	\$ 10,614	\$ 153,222
1,888,446	—	1	1,904,537
—	—	—	33,753
2,247,261	1,429	—	2,342,895
1,280,390	—	—	1,280,390
132,367	—	—	132,367
246,682	49	7,825	283,345
—	—	4,208	4,292
—	—	—	25,456
33,938	—	—	39,923
<u>5,841,686</u>	<u>3,428</u>	<u>22,648</u>	<u>6,200,180</u>
—	—	—	39,276
—	—	—	1
—	—	—	1,742,230
—	—	—	1,004,042
—	—	—	11,918
—	—	—	2,797,467
17,905,959	—	—	17,905,959
190,917	7,446	7,741	230,773
<u>\$ 23,938,562</u>	<u>\$ 10,874</u>	<u>\$ 30,389</u>	<u>\$ 27,134,379</u>
\$ 122,524	\$ 42	\$ 3,010	\$ 156,784
—	72	3,760	6,300
2,247,261	1,429	—	2,342,895
1,425,071	—	—	1,425,071
—	—	—	2,287
444,145	—	—	445,391
1,669,309	—	51	1,692,448
7,000	—	—	7,000
<u>5,915,310</u>	<u>1,543</u>	<u>6,821</u>	<u>6,078,176</u>
—	—	—	1,357,720
—	—	—	1,004,042
—	—	—	316,600
—	—	—	2,678,362
18,371	89	5,643	30,375
12,581,330	—	—	12,581,330
184,864	—	—	184,864
<u>12,784,565</u>	<u>89</u>	<u>5,643</u>	<u>12,796,569</u>
<u>18,699,875</u>	<u>1,632</u>	<u>12,464</u>	<u>21,553,107</u>
—	411	—	411
—	—	—	43,410
107,791	—	—	107,791
5,130,896	8,831	17,925	5,429,660
<u>5,238,687</u>	<u>9,242</u>	<u>17,925</u>	<u>5,581,272</u>
<u>\$ 23,938,562</u>	<u>\$ 10,874</u>	<u>\$ 30,389</u>	<u>\$ 27,134,379</u>

STATE OF OHIO
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(dollars in thousands)

	<u>TUITION TRUST AUTHORITY</u>	<u>LIQUOR CONTROL</u>	<u>OHIO LOTTERY COMMISSION</u>
OPERATING REVENUES:			
Charges for Sales and Services	\$ 55,965	\$ 396,159	\$ 2,144,726
Premium and Assessment Income	—	—	—
Investment Income	41,122	—	121,519
Other	33	859	5,773
TOTAL OPERATING REVENUES	<u>97,120</u>	<u>397,018</u>	<u>2,272,018</u>
OPERATING EXPENSES:			
Costs of Sales and Services	—	244,864	—
Administration	2,966	44,879	75,130
Premium Dividend Credits and Rebates	—	—	—
Bonuses and Commissions	—	—	134,614
Prizes	—	—	1,259,766
Benefits and Claims	68,154	—	—
Depreciation	114	2,730	13,631
Other	—	110	160,555
TOTAL OPERATING EXPENSES	<u>71,234</u>	<u>292,583</u>	<u>1,643,696</u>
OPERATING INCOME (LOSS)	<u>25,886</u>	<u>104,435</u>	<u>628,322</u>
NONOPERATING REVENUES (EXPENSES):			
Investment Income	—	—	—
Interest Expense	—	(102)	(595)
Other	(18)	(159)	(231)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(18)</u>	<u>(261)</u>	<u>(826)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>25,868</u>	<u>104,174</u>	<u>627,496</u>
OPERATING TRANSFERS:			
Operating Transfers-in	—	—	—
Operating Transfers-out	—	(108,840)	(696,303)
TOTAL OPERATING TRANSFERS	<u>—</u>	<u>(108,840)</u>	<u>(696,303)</u>
NET INCOME (LOSS)	<u>25,868</u>	<u>(4,666)</u>	<u>(68,807)</u>
RETAINED EARNINGS, JULY 1	<u>84,629</u>	<u>17,065</u>	<u>261,329</u>
RETAINED EARNINGS, JUNE 30	<u>\$ 110,497</u>	<u>\$ 12,399</u>	<u>\$ 192,522</u>

<u>WORKERS' COMPENSATION</u>	<u>UNDERGROUND PARKING GARAGE</u>	<u>OFFICE OF AUDITOR OF STATE</u>	<u>TOTAL</u>
\$ —	\$ 2,589	\$ 33,039	\$ 2,632,478
2,032,027	—	—	2,032,027
1,577,111	—	—	1,739,752
16,036	—	1	22,702
<u>3,625,174</u>	<u>2,589</u>	<u>33,040</u>	<u>6,426,959</u>
—	—	53,041	297,905
53,011	1,448	8,644	186,078
757,669	—	—	757,669
—	—	—	134,614
—	—	—	1,259,766
1,427,203	—	—	1,495,357
13,722	421	2,039	32,657
224,173	—	316	385,154
<u>2,475,778</u>	<u>1,869</u>	<u>64,040</u>	<u>4,549,200</u>
<u>1,149,396</u>	<u>720</u>	<u>(31,000)</u>	<u>1,877,759</u>
—	75	—	75
—	—	—	(697)
(6,117)	—	(1,171)	(7,696)
<u>(6,117)</u>	<u>75</u>	<u>(1,171)</u>	<u>(8,318)</u>
<u>1,143,279</u>	<u>795</u>	<u>(32,171)</u>	<u>1,869,441</u>
—	—	32,344	32,344
(5,779)	(773)	—	(811,695)
<u>(5,779)</u>	<u>(773)</u>	<u>32,344</u>	<u>(779,351)</u>
1,137,500	22	173	1,090,090
4,101,187	8,809	17,752	4,490,771
<u>\$ 5,238,687</u>	<u>\$ 8,831</u>	<u>\$ 17,925</u>	<u>\$ 5,580,861</u>

STATE OF OHIO
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(dollars in thousands)

	TUITION TRUST AUTHORITY	LIQUOR CONTROL	OHIO LOTTERY COMMISSION
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Customers.....	\$ 55,962	\$ 396,244	\$ 2,138,952
Cash Received from Premiums and Assessments.....	—	—	—
Cash Received from Quasi-External Transactions with Other Funds.....	—	2	128
Other Operating Cash Receipts.....	—	857	5,645
Cash Payments to Suppliers for Goods and Services.....	(849)	(273,818)	(54,096)
Cash Payments to Employees for Services.....	(2,187)	(14,086)	(19,804)
Cash Payments for Benefits and Claims.....	(9,160)	—	—
Cash Payments for Lottery Prizes.....	—	—	(1,358,367)
Cash Payments for Bonuses and Commissions.....	—	—	(134,664)
Cash Payments for Premium Dividend Credits and Rebates.....	—	—	—
Cash Payments for Quasi-External Transactions with Other Funds.....	(83)	(844)	(2,221)
Other Operating Cash Payments.....	(19)	(8)	(138)
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES	43,664	108,347	575,435
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating Transfers-in.....	—	—	—
Operating Transfers-out.....	—	(108,840)	(696,303)
NET CASH FLOWS PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	—	(108,840)	(696,303)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Principal Payments on Bonds and Capital Leases.....	—	(663)	(13,482)
Interest Paid.....	—	(102)	(595)
Acquisition and Construction of Capital Assets.....	(121)	(632)	(1,924)
Proceeds from Sales of Fixed Assets.....	—	71	—
NET CASH FLOWS PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(121)	(1,326)	(16,001)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of Investments.....	(1,433,225)	—	(761,659)
Proceeds from the Sales and Maturities of Investments.....	1,371,867	—	816,620
Investment Income Received.....	17,495	—	117,954
Borrower Rebates and Agent Fees.....	—	—	(61,213)
NET CASH FLOWS PROVIDED (USED) BY INVESTING ACTIVITIES	(43,863)	—	111,702
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	(320)	(1,819)	(25,167)
CASH AND CASH EQUIVALENTS, JULY 1	867	15,978	193,884
CASH AND CASH EQUIVALENTS, JUNE 30	\$ 547	\$ 14,159	\$ 168,717

WORKERS' COMPENSATION	UNDERGROUND PARKING GARAGE	OFFICE OF AUDITOR OF STATE	TOTAL
\$ —	\$ 2,070	\$ 27,902	\$ 2,621,130
1,469,374	—	—	1,469,374
781	520	5,141	6,572
42,483	—	2	48,987
(68,332)	(322)	(8,241)	(405,658)
(222,262)	(1,102)	(51,621)	(311,062)
(1,771,578)	—	—	(1,780,738)
—	—	—	(1,358,367)
—	—	—	(134,664)
(338,004)	—	—	(338,004)
(2,287)	(4)	(170)	(5,609)
—	—	(142)	(307)
(889,825)	1,162	(27,129)	(188,346)
—	—	30,149	30,149
(5,779)	(773)	—	(811,695)
(5,779)	(773)	30,149	(781,546)
(6,000)	—	(56)	(20,201)
(9,455)	—	(25)	(10,177)
(4,858)	(33)	(2,302)	(9,870)
23,159	—	—	23,230
2,846	(33)	(2,383)	(17,018)
(39,874,749)	—	—	(42,069,633)
38,735,485	—	—	40,923,972
948,339	66	—	1,083,854
(144,679)	—	—	(205,892)
(335,604)	66	—	(267,699)
(1,228,362)	422	637	(1,254,609)
3,129,410	1,528	9,978	3,351,645
\$ 1,901,048	\$ 1,950	\$ 10,615	\$ 2,097,036

(continued)

STATE OF OHIO

ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS

FOR THE FISCAL YEAR ENDED JUNE 30, 1999

(dollars in thousands)

(continued)

	TUITION TRUST AUTHORITY	LIQUOR CONTROL	OHIO LOTTERY COMMISSION
RECONCILIATION OF OPERATING INCOME TO			
NET CASH PROVIDED BY OPERATING ACTIVITIES:			
Operating Income (Loss).....	\$ 25,886	\$ 104,435	\$ 628,322
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Investment Income.....	(41,122)	—	(121,519)
Borrower Rebates and Agent Fees.....	—	—	61,213
Depreciation	114	2,730	13,631
Provision for Uncollectible Accounts.....	—	—	—
Amortization of Premiums and Discounts.....	—	—	99,204
Interest on Bonds, Notes and Capital Leases.....	—	—	—
Miscellaneous Nonoperating (Revenues) Expenses.....	(32)	—	—
Decrease (Increase) in Assets:			
Intergovernmental Receivable.....	60	—	—
Premiums and Assessments Receivable.....	—	—	—
Other Receivables	2,702	—	(4,833)
Due from Other Funds	—	(11)	—
Inventories	—	(1,271)	—
Other Assets	—	1	514
Increase (Decrease) in Liabilities:			
Accounts Payable	(138)	2,162	(1,456)
Accrued Liabilities	(21)	250	122
Due to Other Funds	—	9	—
Deferred Revenue	—	—	(943)
Benefits Payable.....	—	—	—
Refund and Other Liabilities.....	(85)	42	427
Liabilities Payable from Restricted Assets.....	56,300	—	(99,247)
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 43,664	\$ 108,347	\$ 575,435
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:			
Change in Fair Value of Investments.....	\$ 23,423	\$ —	\$ (34,754)
Fixed Assets Acquired under Capital Leases.....	—	1,009	—
Increase in Contributed Capital - Fixed Assets Donated from Other Funds.....	—	—	—

<u>WORKERS' COMPENSATION</u>	<u>UNDERGROUND PARKING GARAGE</u>	<u>OFFICE OF AUDITOR OF STATE</u>	<u>TOTAL</u>
\$ 1,149,396	\$ 720	\$ (31,000)	\$ 1,877,759
(1,577,111)	—	—	(1,739,752)
144,679	—	—	205,892
13,722	421	2,039	32,657
29,387	—	—	29,387
393	—	—	99,597
9,455	—	25	9,480
—	—	—	(32)
—	—	—	60
(6,076)	—	—	(6,076)
(60,905)	4	160	(62,872)
—	—	—	(11)
—	—	—	(1,271)
6,798	—	—	7,313
12,398	5	426	13,397
—	12	1,233	1,596
—	—	—	9
(3,148)	—	—	(4,091)
(319,656)	—	—	(319,656)
(289,157)	—	(12)	(288,785)
—	—	—	(42,947)
<u>\$ (889,825)</u>	<u>\$ 1,162</u>	<u>\$ (27,129)</u>	<u>\$ (188,346)</u>

\$ 642,074	\$ —	\$ —	\$ 630,743
—	—	252	1,261
—	411	—	411

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 State agencies and to local governments.

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 sold to 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 State agencies.

The **Telecommunications Fund** accounts for the revenues and expenses related to telecommunications services provided to State agencies and to local governments.

STATE OF OHIO
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1999
(dollars in thousands)

	OHIO BUILDING AUTHORITY	OHIO DATA NETWORK	OHIO PENAL INDUSTRIES
ASSETS			
<i>Current Assets:</i>			
Cash Equity with Treasurer	\$ —	\$ 30,478	\$ 17,028
Cash and Cash Equivalents	170	—	—
Investments	1,563	—	—
Collateral on Lent Securities	—	22,187	12,331
<i>Receivables:</i>			
Intergovernmental	—	2	698
Other	4,667	816	1,408
Due from Other Funds	—	9,093	23,553
Inventories	—	241	10,416
Other Assets	341	—	—
Total Current Assets	6,741	62,817	65,434
<i>Restricted Assets:</i>			
Cash and Cash Equivalents	59	—	—
Investments	44,298	—	—
Total Restricted Assets	44,357	—	—
<i>Noncurrent Assets:</i>			
Other Receivables	26,281	—	—
Total Noncurrent Assets	26,281	—	—
Fixed Assets (net of accumulated depreciation)	—	18,929	3,534
TOTAL ASSETS	\$ 77,379	\$ 81,746	\$ 68,968
LIABILITIES AND FUND EQUITY			
<i>Current Liabilities:</i>			
Accounts Payable	\$ 12,413	\$ 1,556	\$ 5,137
Accrued Liabilities	490	1,043	2,760
Obligations Under Securities Lending	—	22,187	12,331
Intergovernmental Payable	—	830	—
Due to Other Funds	—	336	1,119
Deferred Revenue	453	—	—
Revenue Bonds	3,039	—	—
Total Current Liabilities	16,395	25,952	21,347
<i>Noncurrent Liabilities:</i>			
Accrued Liabilities	—	1,826	3,934
Revenue Bonds	28,776	—	—
Total Noncurrent Liabilities	28,776	1,826	3,934
Total Liabilities	45,171	27,778	25,281
<i>Fund Equity:</i>			
Contributed Capital	—	44,065	1,762
<i>Retained Earnings:</i>			
<i>Reserved for:</i>			
Health Care Benefits	—	30	159
Unreserved	32,208	9,873	41,766
Total Fund Equity	32,208	53,968	43,687
TOTAL LIABILITIES AND FUND EQUITY	\$ 77,379	\$ 81,746	\$ 68,968

<u>SUPPORT SERVICES</u>	<u>TELE-COMMUNICATIONS</u>	<u>TOTAL</u>
\$ 2,639	\$ 4,148	\$ 54,293
—	—	170
—	—	1,563
1,911	3,075	39,504
1,545	92	2,337
—	1,063	7,954
4,338	3,583	40,567
8,409	—	19,066
—	—	341
<u>18,842</u>	<u>11,961</u>	<u>165,795</u>
—	—	59
—	—	44,298
—	—	44,357
—	—	26,281
—	—	26,281
<u>3,355</u>	<u>1,837</u>	<u>27,655</u>
<u>\$ 22,197</u>	<u>\$ 13,798</u>	<u>\$ 264,088</u>
\$ 3,947	\$ 3,852	\$ 26,905
307	216	4,816
1,911	3,075	39,504
—	447	1,277
70	—	1,525
—	—	453
—	—	3,039
<u>6,235</u>	<u>7,590</u>	<u>77,519</u>
545	309	6,614
—	—	28,776
<u>545</u>	<u>309</u>	<u>35,390</u>
<u>6,780</u>	<u>7,899</u>	<u>112,909</u>
5,532	—	51,359
9	6	204
<u>9,876</u>	<u>5,893</u>	<u>99,616</u>
<u>15,417</u>	<u>5,899</u>	<u>151,179</u>
<u>\$ 22,197</u>	<u>\$ 13,798</u>	<u>\$ 264,088</u>

STATE OF OHIO
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(dollars in thousands)

	<u>OHIO BUILDING AUTHORITY</u>	<u>OHIO DATA NETWORK</u>	<u>OHIO PENAL INDUSTRIES</u>
OPERATING REVENUES:			
Charges for Sales and Services	\$ 26,487	\$ 36,253	\$ 119,121
Other	<u>1,509</u>	<u>182</u>	<u>86</u>
TOTAL OPERATING REVENUES	<u>27,996</u>	<u>36,435</u>	<u>119,207</u>
OPERATING EXPENSES:			
Costs of Sales and Services	24,954	388	19,385
Administration	2,799	32,008	100,030
Depreciation	—	7,711	1,408
Other	<u>1,344</u>	<u>1,570</u>	<u>1,543</u>
TOTAL OPERATING EXPENSES	<u>29,097</u>	<u>41,677</u>	<u>122,366</u>
OPERATING INCOME (LOSS)	<u>(1,101)</u>	<u>(5,242)</u>	<u>(3,159)</u>
NONOPERATING REVENUES (EXPENSES):			
Investment Income	1,801	438	—
Interest Expense	(2,029)	—	—
Other	<u>187</u>	<u>(1,170)</u>	<u>(88)</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(41)</u>	<u>(732)</u>	<u>(88)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(1,142)</u>	<u>(5,974)</u>	<u>(3,247)</u>
OPERATING TRANSFERS:			
Operating Transfers-in	27,700	—	9,220
Operating Transfers-out	<u>(29,391)</u>	<u>—</u>	<u>—</u>
TOTAL OPERATING TRANSFERS	<u>(1,691)</u>	<u>—</u>	<u>9,220</u>
NET INCOME (LOSS)	<u>(2,833)</u>	<u>(5,974)</u>	<u>5,973</u>
RETAINED EARNINGS, JULY 1	35,041	15,877	35,952
Residual Equity Transfers-out	<u>—</u>	<u>—</u>	<u>—</u>
RETAINED EARNINGS, JUNE 30	<u>\$ 32,208</u>	<u>\$ 9,903</u>	<u>\$ 41,925</u>

<u>SUPPORT SERVICES</u>	<u>TELE- COMMUNICATIONS</u>	<u>TOTAL</u>
\$ 67,648	\$ 20,162	\$ 269,671
8	335	2,120
<u>67,656</u>	<u>20,497</u>	<u>271,791</u>
60,328	16,632	121,687
6,633	6,780	148,250
552	1,262	10,933
15	1,468	5,940
<u>67,528</u>	<u>26,142</u>	<u>286,810</u>
<u>128</u>	<u>(5,645)</u>	<u>(15,019)</u>
—	268	2,507
—	—	(2,029)
<u>(50)</u>	<u>(1)</u>	<u>(1,122)</u>
<u>(50)</u>	<u>267</u>	<u>(644)</u>
<u>78</u>	<u>(5,378)</u>	<u>(15,663)</u>
—	—	36,920
—	—	(29,391)
<u>—</u>	<u>—</u>	<u>7,529</u>
78	(5,378)	(8,134)
9,807	11,696	108,373
—	(419)	(419)
<u>\$ 9,885</u>	<u>\$ 5,899</u>	<u>\$ 99,820</u>

STATE OF OHIO
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(dollars in thousands)

	OHIO BUILDING AUTHORITY	OHIO DATA NETWORK	OHIO PENAL INDUSTRIES
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Customers.....	\$ 25,909	\$ 2,562	\$ 3,776
Cash Received from Quasi-External Transactions with Other Funds.....	893	34,794	114,410
Other Operating Cash Receipts.....	16,380	175	84
Cash Payments to Suppliers for Goods and Services.....	(28,442)	(22,259)	(54,576)
Cash Payments to Employees for Services.....	(1,230)	(13,559)	(38,286)
Cash Payments for Quasi-External Transactions with Other Funds.....	—	(942)	(25,859)
Other Operating Cash Payments.....	(15,455)	(2,022)	(24)
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES	(1,945)	(1,251)	(475)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating Transfers-in	27,700	—	9,220
Operating Transfers-out	(29,391)	—	—
NET CASH FLOWS PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	(1,691)	—	9,220
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Principal Payments on Bonds and Capital Leases.....	(2,893)	—	—
Interest Paid	(2,029)	—	—
Principal Receipts on Capital Leases	2,893	—	—
Acquisition and Construction of Capital Assets	—	(4,772)	(1,207)
Proceeds from Sales of Fixed Assets	—	—	2
NET CASH FLOWS PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(2,029)	(4,772)	(1,205)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of Investments.....	(94,478)	—	—
Proceeds from the Sales and Maturities of Investments	97,731	—	—
Investment Income Received	2,428	477	—
NET CASH FLOWS PROVIDED (USED) BY INVESTING ACTIVITIES ..	5,681	477	—
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	16	(5,546)	7,540
CASH AND CASH EQUIVALENTS, JULY 1	213	36,024	9,488
CASH AND CASH EQUIVALENTS, JUNE 30	\$ 229	\$ 30,478	\$ 17,028
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
Operating Income (Loss).....	\$ (1,101)	\$ (5,242)	\$ (3,159)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	—	7,711	1,408
Miscellaneous Nonoperating (Revenues) Expenses.....	182	—	—
Decrease (Increase) in Assets:			
Intergovernmental Receivable.....	—	(1)	(235)
Other Receivables	(129)	154	(198)
Due from Other Funds	—	934	(550)
Inventories	—	(58)	2,504
Other Assets	(37)	—	—
Increase (Decrease) in Liabilities:			
Accounts Payable	(519)	(3,496)	(283)
Accrued Liabilities	—	383	752
Intergovernmental Payable	—	(1,191)	—
Due to Other Funds	—	(445)	(714)
Deferred Revenue	(341)	—	—
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (1,945)	\$ (1,251)	\$ (475)
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:			
Change in Fair Value of Investments.....	\$ 22	\$ —	\$ —
Increase in Contributed Capital - Fixed Assets Donated from Other Funds.....	—	4,720	250

<u>SUPPORT SERVICES</u>	<u>TELE- COMMUNICATIONS</u>	<u>TOTAL</u>
\$ 3,111	\$ 871	\$ 36,229
64,905	20,310	235,312
12	334	16,985
(61,788)	(19,345)	(186,410)
(4,780)	(2,909)	(60,764)
(522)	(1,888)	(29,211)
—	(751)	(18,252)
<u>938</u>	<u>(3,378)</u>	<u>(6,111)</u>
—	—	36,920
—	—	(29,391)
—	—	<u>7,529</u>
—	—	(2,893)
—	—	(2,029)
—	—	2,893
(257)	(1,167)	(7,403)
1	—	3
<u>(256)</u>	<u>(1,167)</u>	<u>(9,429)</u>
—	—	(94,478)
—	—	97,731
—	300	3,205
—	<u>300</u>	<u>6,458</u>
682	(4,245)	(1,553)
1,957	8,393	56,075
<u>\$ 2,639</u>	<u>\$ 4,148</u>	<u>\$ 54,522</u>
\$ 128	\$ (5,645)	\$ (15,019)
552	1,262	10,933
—	—	182
(336)	11	(561)
—	150	(23)
706	855	1,945
(940)	—	1,506
—	—	(37)
978	1,185	(2,135)
(96)	76	1,115
—	(116)	(1,307)
(54)	(1,156)	(2,369)
—	—	(341)
<u>\$ 938</u>	<u>\$ (3,378)</u>	<u>\$ (6,111)</u>
\$ —	\$ —	\$ 22
275	—	5,245

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.

Investment Trust

The **STAROhio Fund** accounts for the State-sponsored external investment pool, which the Treasurer of State administers for local government participants.

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 **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. While legal custodian, the Treasurer of State does not manage or provide investment services to the foregoing retirement systems.

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

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

STATE OF OHIO
TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1999
(dollars 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	\$ —	\$ 300	\$ —
Cash and Cash Equivalents	—	3,287	30,149
Investments	162,249	145,562	564,701
Collateral on Lent Securities	—	228	28,212
Deposit with Federal Government	2,110,852	—	—
Receivables:			
Taxes	149,548	—	—
Intergovernmental	71	—	—
Other	1	20,918	1,641
Due from Other Funds	—	1,306	1,721
Advances to Other Funds	—	145,689	—
Fixed Assets (net of accumulated depreciation)	—	—	2,865
Other Assets	7,329	—	33
TOTAL ASSETS	\$ 2,430,050	\$ 317,290	\$ 629,322
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ —	\$ 291	\$ 507
Accrued Liabilities	—	—	469
Obligations Under Securities Lending	—	228	28,212
Intergovernmental Payable	—	—	—
Investment Trade Payable	—	—	—
Due to Other Funds	—	—	—
Benefits Payable	20,210	—	—
Refund and Other Liabilities	12,765	—	35
Liability for Escheat Property	—	73,579	—
Total Liabilities	32,975	74,098	29,223
Fund Balances:			
Reserved for:			
Employees' Pension and Other Postemployment Benefits	—	—	600,099
Unemployment Benefits	2,397,075	—	—
External Investment Pool Participants	—	—	—
Other:			
Advances to Other Funds	—	145,689	—
Unreserved/Undesignated	—	97,503	—
Total Fund Balances	2,397,075	243,192	600,099
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,430,050	\$ 317,290	\$ 629,322

<u>INVESTMENT TRUST</u>	<u>AGENCY FUNDS</u>	
<u>STAROHIO</u>		<u>TOTAL</u>
\$ —	\$ 190,507	\$ 190,807
—	146,372	179,808
5,453,915	120,127,059	126,453,486
1,038,022	138,978	1,205,440
—	—	2,110,852
—	—	149,548
—	—	71
15,551	1,414	39,525
—	210	3,237
—	—	145,689
—	—	2,865
—	395,969	403,331
<u>\$ 6,507,488</u>	<u>\$ 121,000,509</u>	<u>\$ 130,884,659</u>

\$ —	\$ —	\$ 798
—	—	469
1,038,022	138,978	1,205,440
—	87,577	87,577
133,679	—	133,679
—	41,206	41,206
—	—	20,210
341	120,732,748	120,745,889
—	—	73,579
<u>1,172,042</u>	<u>121,000,509</u>	<u>122,308,847</u>

—	—	600,099
—	—	2,397,075
5,335,446	—	5,335,446
—	—	145,689
—	—	97,503
<u>5,335,446</u>	<u>—</u>	<u>8,575,812</u>
<u>\$ 6,507,488</u>	<u>\$ 121,000,509</u>	<u>\$ 130,884,659</u>

STATE OF OHIO
EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
(dollars in thousands)

	<u>EMPLOYMENT SERVICES</u>	<u>UNCLAIMED FUNDS</u>	<u>TOTAL</u>
REVENUES:			
Unemployment Taxes.....	\$ 669,896	\$ —	\$ 669,896
Federal Government.....	10,111	—	10,111
Investment Income.....	141,349	6,841	148,190
Other.....	7,110	53,641	60,751
TOTAL REVENUES	<u>828,466</u>	<u>60,482</u>	<u>888,948</u>
EXPENDITURES:			
CURRENT:			
Health and Human Services.....	718,048	—	718,048
General Government.....	—	27,617	27,617
TOTAL EXPENDITURES	<u>718,048</u>	<u>27,617</u>	<u>745,665</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	110,418	32,865	143,283
FUND BALANCES, JULY 1	<u>2,286,657</u>	<u>210,327</u>	<u>2,496,984</u>
FUND BALANCES, JUNE 30	<u>\$ 2,397,075</u>	<u>\$ 243,192</u>	<u>\$ 2,640,267</u>

STATE OF OHIO
STATEMENT OF PLAN NET ASSETS
STATE HIGHWAY PATROL RETIREMENT SYSTEM
PENSION TRUST FUND
JUNE 30, 1999
(dollars in thousands)

(as of December 31, 1998)

ASSETS

	<u>PENSION</u>	<u>POST- EMPLOYMENT</u>	<u>TOTAL</u>
Cash and Cash Equivalents	\$ 25,627	\$ 4,522	\$ 30,149
Receivables:			
Employer's Contributions	1,009	207	1,216
Employees' Contributions	505	—	505
Interest	1,385	244	1,629
Other	10	2	12
Total Receivables	<u>2,909</u>	<u>453</u>	<u>3,362</u>
Investments:			
Government and Corporate Bonds	118,503	20,912	139,415
Common Stock	255,749	45,132	300,881
Real Estate	50,152	8,850	59,002
Other Investments	55,592	9,811	65,403
Total Investments	<u>479,996</u>	<u>84,705</u>	<u>564,701</u>
Collateral on Lent Securities.....	23,980	4,232	28,212
Other Assets	28	5	33
Total Current Assets	<u>532,540</u>	<u>93,917</u>	<u>626,457</u>
Fixed Assets (net of accumulated depreciation)	2,435	430	2,865
TOTAL ASSETS	<u>534,975</u>	<u>94,347</u>	<u>629,322</u>

LIABILITIES

Accounts Payable	431	76	507
Accrued Healthcare Benefits	—	407	407
Obligations Under Securities Lending.....	23,980	4,232	28,212
Other Liabilities	82	15	97
TOTAL LIABILITIES	<u>24,493</u>	<u>4,730</u>	<u>29,223</u>

**FUND BALANCE RESERVED FOR EMPLOYEES'
PENSION AND POSTEMPLOYMENT
HEALTHCARE BENEFITS**

<u>\$ 510,482</u>	<u>\$ 89,617</u>	<u>\$ 600,099</u>
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STATE OF OHIO
STATEMENT OF NET ASSETS
STAROHIO INVESTMENT TRUST FUND
JUNE 30, 1999
(dollars in thousands)

ASSETS

Investments:

U.S. Government and Agency Obligations.....	\$ 5,121,825
Commercial Paper.....	262,025
Repurchase Agreements.....	70,065
Collateral on Lent Securities.....	1,038,022
Interest Receivable.....	15,551
TOTAL ASSETS	<u>6,507,488</u>

LIABILITIES AND NET ASSETS

Obligations Under Securities Lending.....	1,038,022
Investment Trade Payable.....	133,679
Other Liabilities	341
TOTAL LIABILITIES	<u>1,172,042</u>

NET ASSETS HELD IN TRUST

FOR POOL PARTICIPANTS	<u>\$ 5,335,446</u>
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THE PRICING OF SHARES

Shares Outstanding (unlimited shares authorized).....	<u>\$ 5,335,446</u>
Net Asset Value, offering and redemption price per share.....	<u>\$1.00</u>

STATE OF OHIO

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FOR THE FISCAL YEAR ENDED JUNE 30, 1999

(dollars in thousands)

	BALANCE JULY 1, 1998	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1999
HOLDING AND DISTRIBUTION				
ASSETS				
Cash Equity with Treasurer	\$ 31,706	\$ 993,489	\$ 983,020	\$ 42,175
Cash and Cash Equivalents	7,084	555,898	557,167	5,815
Collateral on Lent Securities	24,151	30,591	24,151	30,591
Other Receivables	351	912	599	664
Total Assets	\$ 63,292	\$ 1,580,890	\$ 1,564,937	\$ 79,245
LIABILITIES				
Obligations Under Securities Lending.....	\$ 24,151	\$ 30,591	\$ 24,151	\$ 30,591
Intergovernmental Payable	1,579	7,318	7,992	905
Due to Other Funds	20,027	926,836	924,386	22,477
Refund and Other Liabilities	17,535	611,317	603,580	25,272
Total Liabilities	\$ 63,292	\$ 1,576,062	\$ 1,560,109	\$ 79,245
PAYROLL WITHHOLDING AND FRINGE BENEFITS				
ASSETS				
Cash Equity with Treasurer	\$ 99,447	\$ 1,710,977	\$ 1,741,015	\$ 69,409
Cash and Cash Equivalents	54,101	147,904	144,257	57,748
Collateral on Lent Securities.....	75,801	50,939	75,801	50,939
Other Receivables	358	2,703	2,745	316
Due from Other Funds	122	3,793	3,801	114
Total Assets	\$ 229,829	\$ 1,916,316	\$ 1,967,619	\$ 178,526
LIABILITIES				
Obligations Under Securities Lending.....	\$ 75,801	\$ 50,939	\$ 75,801	\$ 50,939
Intergovernmental Payable	19,859	394,585	398,775	15,669
Due to Other Funds	14,302	142,171	137,744	18,729
Refund and Other Liabilities	119,867	1,073,805	1,100,483	93,189
Total Liabilities	\$ 229,829	\$ 1,661,500	\$ 1,712,803	\$ 178,526
TAX REFUNDS				
ASSETS				
Cash Equity with Treasurer	\$ 1,838	\$ 1,313,428	\$ 1,308,262	\$ 7,004
Collateral on Lent Securities.....	1,399	5,072	1,399	5,072
Total Assets	\$ 3,237	\$ 1,318,500	\$ 1,309,661	\$ 12,076
LIABILITIES				
Obligations Under Securities Lending.....	\$ 1,399	\$ 5,072	\$ 1,399	\$ 5,072
Refund and Other Liabilities	1,838	1,313,428	1,308,262	7,004
Total Liabilities	\$ 3,237	\$ 1,318,500	\$ 1,309,661	\$ 12,076

(continued)

STATE OF OHIO

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FOR THE FISCAL YEAR ENDED JUNE 30, 1999

(dollars in thousands)

(continued)

	<u>BALANCE</u> <u>JULY 1, 1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 1999</u>
RETIREMENT SYSTEMS				
ASSETS				
Investments	\$ 107,088,084	\$ 228,592,013	\$ 215,579,883	\$ 120,100,214
Total Assets	<u>\$ 107,088,084</u>	<u>\$ 228,592,013</u>	<u>\$ 215,579,883</u>	<u>\$ 120,100,214</u>
LIABILITIES				
Refund and Other Liabilities:				
Liability to:				
Public Employees Retirement System.....	\$ 44,621,202	\$ 69,342,661	\$ 63,276,221	\$ 50,687,642
Police and Firemen's Disability and Pension Fund	7,423,519	12,777,636	11,901,732	8,299,423
School Employees Retirement System....	7,485,130	75,185,050	74,370,476	8,299,704
State Teachers Retirement System.....	47,558,233	71,286,666	66,031,454	52,813,445
Total Liabilities	<u>\$ 107,088,084</u>	<u>\$ 228,592,013</u>	<u>\$ 215,579,883</u>	<u>\$ 120,100,214</u>
OTHER				
ASSETS				
Cash Equity with Treasurer	\$ 55,686	\$ 1,479,913	\$ 1,463,680	\$ 71,919
Cash and Cash Equivalents.....	53,168	246,067,719	246,038,078	82,809
Investments	17,157	8,714	9,951	15,920
Collateral on Lent Securities.....	42,432	52,376	42,432	52,376
Other Receivables	231	2,104	2,031	304
Due from Other Funds	66	1,565	1,535	96
Other Assets	396,790	110,325	111,146	395,969
Total Assets	<u>\$ 565,530</u>	<u>\$ 247,722,716</u>	<u>\$ 247,668,853</u>	<u>\$ 619,393</u>
LIABILITIES				
Obligations Under Securities Lending.....	\$ 42,432	\$ 52,376	\$ 42,432	\$ 52,376
Intergovernmental Payable	54,582	1,478,876	1,462,455	71,003
Refund and Other Liabilities	468,516	246,119,462	246,091,964	496,014
Total Liabilities	<u>\$ 565,530</u>	<u>\$ 247,650,714</u>	<u>\$ 247,596,851</u>	<u>\$ 619,393</u>
OHIO BUILDING AUTHORITY				
ASSETS				
Investments	\$ 13,296	\$ 2,739	\$ 5,110	\$ 10,925
Other Receivables	187	752	809	130
Total Assets	<u>\$ 13,483</u>	<u>\$ 3,491</u>	<u>\$ 5,919</u>	<u>\$ 11,055</u>
LIABILITIES				
Refund and Other Liabilities	\$ 13,483	\$ 3,491	\$ 5,919	\$ 11,055
Total Liabilities	<u>\$ 13,483</u>	<u>\$ 3,491</u>	<u>\$ 5,919</u>	<u>\$ 11,055</u>

	BALANCE JULY 1, 1998	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1999
TOTAL AGENCY				
ASSETS				
Cash Equity with Treasurer	\$ 188,677	\$ 5,497,807	\$ 5,495,977	\$ 190,507
Cash and Cash Equivalents.....	114,353	246,771,521	246,739,502	146,372
Investments	107,118,537	228,603,466	215,594,944	120,127,059
Collateral on Lent Securities.....	143,783	138,978	143,783	138,978
Other Receivables	1,127	6,471	6,184	1,414
Due from Other Funds	188	5,358	5,336	210
Other Assets	396,790	110,325	111,146	395,969
Total Assets	\$ 107,963,455	\$ 481,133,926	\$ 468,096,872	\$ 121,000,509
LIABILITIES				
Obligations Under Securities Lending.....	\$ 143,783	\$ 138,978	\$ 143,783	\$ 138,978
Intergovernmental Payable	76,020	1,880,779	1,869,222	87,577
Due to Other Funds	34,329	1,069,007	1,062,130	41,206
Refund and Other Liabilities	107,709,323	477,713,516	464,690,091	120,732,748
Total Liabilities	\$ 107,963,455	\$ 480,802,280	\$ 467,765,226	\$ 121,000,509

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, 1999

(dollars in thousands)

	<u>BALANCE</u> <u>JULY 1, 1998</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, 1999</u>
GENERAL FIXED ASSETS:					
Land	\$ 198,023	\$ 4,707	\$ 10,577	\$ (886)	\$ 212,421
Buildings	2,256,807	69,212	178,545	(28,244)	2,476,320
Land Improvements	156,987	1,287	5,414	(4,174)	159,514
Machinery and Equipment	228,811	8,606	50,389	(24,195)	263,611
State Vehicles	230,879	744	34,036	(23,805)	241,854
Construction-in-Progress	588,898	(86,992)	413,772	(380,033)	535,645
TOTAL GENERAL FIXED ASSETS	<u>\$ 3,660,405</u>	<u>\$ (2,436)</u>	<u>\$ 692,733</u>	<u>\$ (461,337)</u>	<u>\$ 3,889,365</u>
INVESTMENT IN GENERAL FIXED ASSETS					
BY SOURCE:					
ACQUIRED BEFORE JULY 1, 1987	\$ 1,050,555	\$ 6,823	\$ 16,100	\$ (38,143)	\$ 1,035,335
ACQUIRED ON OR AFTER JULY 1, 1987:					
General Fund Revenues	146,447	8,130	23,596	(6,559)	171,614
Special Revenue Fund Revenues	476,651	79,151	64,870	(40,433)	580,239
Capital Projects Funds:					
Special Obligation Bonds	1,938,168	(96,811)	583,454	(375,943)	2,048,868
Certificates of Participation	4,044	—	—	—	4,044
Donations	44,540	271	4,713	(259)	49,265
TOTAL INVESTMENT IN GENERAL FIXED ASSETS ..	<u>\$ 3,660,405</u>	<u>\$ (2,436)</u>	<u>\$ 692,733</u>	<u>\$ (461,337)</u>	<u>\$ 3,889,365</u>

STATE OF OHIO

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION FOR THE FISCAL YEAR ENDED JUNE 30, 1999

(dollars in thousands)

	<u>BALANCE</u> <u>JULY 1, 1998</u>	<u>BEGINNING</u> <u>BALANCE</u> <u>ADJUSTMENTS</u>	<u>ADDITIONS</u>	<u>DELETIONS/ NET</u> <u>TRANSFERS</u>	<u>BALANCE</u> <u>JUNE 30, 1999</u>
REPORTING FUNCTION:					
Primary, Secondary and Other Education	\$ 138,199	\$ (7,121)	\$ 1,206	\$ (6)	\$ 132,278
Higher Education Support	353	—	57	—	410
Public Assistance and Medicaid	8,760	9,923	—	(1,837)	16,846
Health and Human Services	580,883	1,600	26,571	(30,918)	578,136
Justice and Public Protection	940,699	66,392	124,405	(13,402)	1,118,094
Environmental Protection and Natural Resources	362,964	3,246	13,425	(2,055)	377,580
Transportation	474,147	6,213	30,651	(29,431)	481,580
General Government	492,408	4,118	79,332	(2,709)	573,149
Community and Economic Development	73,094	185	3,314	(946)	75,647
TOTAL GENERAL FIXED ASSETS					
ALLOCATED TO FUNCTIONS	3,071,507	84,556	278,961	(81,304)	3,353,720
Construction-in-Progress	588,898	(86,992)	413,772	(380,033)	535,645
TOTAL GENERAL FIXED ASSETS	\$ 3,660,405	\$ (2,436)	\$ 692,733	\$ (461,337)	\$ 3,889,365

STATE OF OHIO

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION

JUNE 30, 1999

(dollars 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	\$ 13,936	\$ 110,037	\$ 3,809	\$ 3,301	\$ 1,195	\$ 132,278
Higher Education Support	—	—	—	395	15	410
Public Assistance and Medicaid	—	—	—	16,813	33	16,846
Health and Human Services	6,114	455,060	54,890	52,171	9,901	578,136
Justice and Public Protection	9,989	962,568	42,664	49,145	53,728	1,118,094
Environmental Protection and Natural Resources	138,519	156,183	35,826	14,918	32,134	377,580
Transportation	20,865	237,037	12,975	78,921	131,782	481,580
General Government	20,174	490,700	8,134	45,774	8,367	573,149
Community and Economic Development	2,824	64,735	1,216	2,173	4,699	75,647
TOTAL GENERAL FIXED ASSETS ALLOCATED TO FUNCTIONS	<u>\$ 212,421</u>	<u>\$ 2,476,320</u>	<u>\$ 159,514</u>	<u>\$ 263,611</u>	<u>\$ 241,854</u>	<u>3,353,720</u>
Construction-in-Progress						535,645
TOTAL GENERAL FIXED ASSETS						<u>\$ 3,889,365</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 and Development Center, the Ohio Supercomputer Center, the Ohio State University Research Foundation, the Ohio State University Student Loan Foundation, Inc., the Transportation Research Center of Ohio, Inc., Campus Partners for Community Urban Redevelopment, Inc., University Affiliates, Inc., Reading Recovery and Early Literacy, Inc., Ohio State University Retirees Association, and OSU Managed Health Care Systems, Inc.

The **University of Cincinnati Fund** accounts for the operations of the University of Cincinnati, the University of Cincinnati Foundation, and the Endowment Fund Association of the University of Cincinnati.

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, including the University of Toledo Real Estate Corporation.

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.

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

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

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

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

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

The **Columbus State Community College Fund** accounts for the operations of Columbus State Community College and the Columbus State Community College Development Foundation, Inc.

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

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

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

STATE OF OHIO
DISCRETELY PRESENTED COMPONENT UNITS
COMBINING BALANCE SHEET
JUNE 30, 1999
(dollars in thousands)

	<u>PROPRIETARY</u>
	<u>OHIO WATER DEVELOPMENT AUTHORITY</u>
ASSETS	
Cash Equity with Treasurer	\$ 305
Cash and Cash Equivalents	15,655
Investments	934,053
Receivables:	
Intergovernmental	47
Loans, Net	1,878,923
Other	297
Due from Other Funds	1,905
Inventories	—
Restricted Assets:	
Cash and Cash Equivalents	—
Investments	—
Fixed Assets (net of accumulated depreciation)	370
Other Assets	19,073
TOTAL ASSETS	<u><u>\$ 2,850,628</u></u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS	
Liabilities:	
Accounts Payable	\$ 20,525
Accrued Liabilities	6,619
Intergovernmental Payable	—
Due to Other Funds	1,905
Deferred Revenue	—
Refund and Other Liabilities	4,094
Revenue Bonds and Notes	1,503,850
Certificates of Participation	—
Total Liabilities	<u>1,536,993</u>
Fund Equity and Other Credits:	
Investment in General Fixed Assets	—
Retained Earnings:	
Unreserved	1,313,635
Fund Balances:	
Reserved for:	
Restricted Fund Balances	—
Unreserved/Designated	—
Unreserved/Undesignated	—
Total Fund Equity	<u>1,313,635</u>
and Other Credits	—
TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS	<u><u>\$ 2,850,628</u></u>

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
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
61,633	46,235	7,672	31,971	141	1,010	629	555
1,590,851	697,571	153,174	179,784	116,188	93,092	99,686	73,180
2,851	—	—	—	1,547	130	153	1,085
56,813	28,695	9,132	8,453	10,221	8,437	18,455	12,901
256,880	77,883	18,824	14,285	12,543	12,226	14,785	11,252
271,881	117,036	6,088	3,285	—	5,239	18,922	7,464
20,203	4,377	1,778	2,813	1,139	2,144	2,222	239
—	—	97	—	—	11	—	—
11,027	—	—	—	857	—	—	—
2,690,619	1,224,439	555,814	550,185	493,608	374,493	449,980	442,991
26,703	706,031	8,494	286	4,629	53	4,762	7,810
\$ 4,989,461	\$ 2,902,267	\$ 761,073	\$ 791,062	\$ 640,873	\$ 496,835	\$ 609,594	\$ 557,477
\$ 87,096	\$ 29,081	\$ 7,864	\$ 6,765	\$ 5,945	\$ 5,374	\$ 8,345	\$ 7,615
201,964	203,702	31,707	34,542	44,992	27,223	24,598	26,114
271,881	117,036	6,088	3,285	—	5,239	18,922	7,464
70,149	10,540	13,743	7,090	11,541	5,115	11,472	12,142
30,990	66,129	3,528	3,943	5,129	1,042	2,827	237
288,252	261,508	79,370	59,864	33,293	34,850	61,370	90,034
11,290	1,930	—	—	—	—	—	—
961,622	689,926	142,300	115,489	100,900	78,843	127,534	143,606
2,384,591	925,921	476,118	494,261	457,600	339,093	397,374	349,269
—	—	—	—	—	—	—	—
1,238,381	1,273,972	56,869	101,789	64,354	53,665	26,950	25,852
404,867	12,448	83,925	70,132	14,637	25,234	36,556	33,776
—	—	1,861	9,391	3,382	—	21,180	4,974
4,027,839	2,212,341	618,773	675,573	539,973	417,992	482,060	413,871
\$ 4,989,461	\$ 2,902,267	\$ 761,073	\$ 791,062	\$ 640,873	\$ 496,835	\$ 609,594	\$ 557,477

(continued)

STATE OF OHIO
DISCRETELY PRESENTED COMPONENT UNITS
COMBINING BALANCE SHEET
JUNE 30, 1999
(dollars in thousands)
(continued)

COLLEGES AND UNIVERSITIES

	CLEVELAND STATE UNIVERSITY	YOUNGSTOWN STATE UNIVERSITY	WRIGHT STATE UNIVERSITY	SHAWNEE STATE UNIVERSITY
ASSETS				
Cash Equity with Treasurer	\$ —	\$ —	\$ —	\$ —
Cash and Cash Equivalents	2,086	18,371	6,578	8,278
Investments	57,610	8,424	70,525	7,665
Receivables:				
Intergovernmental	—	—	1,440	—
Loans, Net	10,150	2,511	13,134	36
Other	13,813	4,943	10,324	3,151
Due from Other Funds	—	1,860	5,028	2,259
Inventories	195	1,580	632	49
Restricted Assets:				
Cash and Cash Equivalents	—	141	83	352
Investments	—	5,639	—	181
Fixed Assets (net of accumulated depreciation)	454,534	304,796	332,938	87,365
Other Assets	3,968	507	4,297	285
TOTAL ASSETS	\$ 542,356	\$ 348,772	\$ 444,979	\$ 109,621
LIABILITIES, FUND EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts Payable	\$ 2,796	\$ 1,879	\$ 4,060	\$ 548
Accrued Liabilities	16,214	18,418	26,138	3,313
Intergovernmental Payable	—	—	—	—
Due to Other Funds	—	1,860	5,028	2,259
Deferred Revenue	8,817	3,954	9,182	461
Refund and Other Liabilities	6,417	95	8,448	11
Revenue Bonds and Notes	30,945	17,219	12,466	3,960
Certificates of Participation	—	—	—	—
Total Liabilities	<u>65,189</u>	<u>43,425</u>	<u>65,322</u>	<u>10,552</u>
Fund Equity and Other Credits:				
Investment in General Fixed Assets	438,114	285,699	317,268	83,693
Retained Earnings:				
Unreserved	—	—	—	—
Fund Balances:				
Reserved for:				
Restricted Fund Balances	20,604	13,779	28,883	3,000
Unreserved/Designated	17,130	5,869	33,506	—
Unreserved/Undesignated	1,319	—	—	12,376
Total Fund Equity and Other Credits	<u>477,167</u>	<u>305,347</u>	<u>379,657</u>	<u>99,069</u>
TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS	\$ 542,356	\$ 348,772	\$ 444,979	\$ 109,621

COLLEGES AND UNIVERSITIES

CENTRAL STATE UNIVERSITY	MEDICAL COLLEGE OF OHIO	TERRA STATE COMMUNITY COLLEGE	COLUMBUS STATE COMMUNITY COLLEGE	CLARK STATE COMMUNITY COLLEGE	EDISON STATE COMMUNITY COLLEGE	SOUTHERN STATE COMMUNITY COLLEGE	WASHINGTON STATE COMMUNITY COLLEGE
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
3,638	—	1,714	37,251	157	1,010	—	1,333
—	45,974	1,552	13,568	4,076	1,563	1,105	—
2,678	10,603	48	—	—	29	—	863
409	5,099	5	528	38	—	94	—
514	24,937	930	3,365	1,377	1,605	1,003	1,008
2,907	—	358	7,456	—	306	—	128
24	2,917	318	1,356	169	178	121	88
2,535	—	—	815	—	—	—	426
196	—	—	244	—	—	1,026	—
94,885	310,714	36,659	111,839	42,331	22,141	20,356	23,682
141	1,060	36	5	222	75	49	268
\$ 107,927	\$ 401,304	\$ 41,620	\$ 176,427	\$ 48,370	\$ 26,907	\$ 23,754	\$ 27,796
\$ 598	\$ 16,517	\$ 132	\$ 2,128	\$ 345	\$ —	\$ —	\$ 452
2,480	27,851	1,026	2,344	628	401	594	721
2,907	—	358	7,456	—	306	—	128
3,034	—	337	4,627	515	1,419	1,041	1,045
757	5,601	—	3,609	445	178	12	—
3,780	—	—	14,215	—	—	—	—
—	—	—	—	—	—	—	—
13,556	49,969	1,853	34,379	1,933	2,304	1,647	2,346
91,105	307,831	36,659	98,907	42,331	22,141	20,081	23,682
—	—	—	—	—	—	—	—
—	8,333	84	2,899	1,979	187	728	—
3,266	5,618	799	19,801	1,534	2,275	1,298	226
—	29,553	2,225	20,441	593	—	—	1,542
94,371	351,335	39,767	142,048	46,437	24,603	22,107	25,450
\$ 107,927	\$ 401,304	\$ 41,620	\$ 176,427	\$ 48,370	\$ 26,907	\$ 23,754	\$ 27,796

(continued)

STATE OF OHIO
DISCRETELY PRESENTED COMPONENT UNITS
COMBINING BALANCE SHEET
JUNE 30, 1999
(dollars in thousands)
(continued)

COLLEGES AND UNIVERSITIES

	CINCINNATI STATE COMMUNITY COLLEGE	NORTHWEST STATE COMMUNITY COLLEGE	OWENS STATE COMMUNITY COLLEGE	TOTAL
ASSETS				
Cash Equity with Treasurer	\$ —	\$ —	\$ —	\$ 305
Cash and Cash Equivalents	1,789	2,581	66	250,353
Investments	7,263	—	13,291	4,170,195
Receivables:				
Intergovernmental	—	—	1,708	23,182
Loans, Net	920	—	670	2,065,624
Other	2,241	857	5,786	494,829
Due from Other Funds	2,578	—	—	454,700
Inventories	4	163	547	43,256
Restricted Assets:				
Cash and Cash Equivalents	—	—	—	4,460
Investments	—	—	—	19,170
Fixed Assets (net of accumulated depreciation)	67,546	20,862	75,909	8,789,056
Other Assets	86	—	405	789,245
TOTAL ASSETS	\$ 82,427	\$ 24,463	\$ 98,382	\$ 17,104,375
LIABILITIES, FUND EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts Payable	\$ 1,727	\$ 24	\$ 1,417	\$ 211,233
Accrued Liabilities	2,799	634	3,733	708,755
Intergovernmental Payable	—	—	441	441
Due to Other Funds	2,578	—	—	454,700
Deferred Revenue	2,042	102	5,734	184,102
Refund and Other Liabilities	554	9	37	144,092
Revenue Bonds and Notes	—	—	—	2,494,976
Certificates of Participation	—	—	—	13,220
Total Liabilities	<u>9,700</u>	<u>769</u>	<u>11,362</u>	<u>4,211,519</u>
Fund Equity and Other Credits:				
Investment in General Fixed Assets	66,734	20,865	75,850	7,755,187
Retained Earnings:				
Unreserved	—	—	—	1,313,635
Fund Balances:				
Reserved for:				
Restricted Fund Balances	458	228	1,212	2,924,206
Unreserved/Designated	3,553	1,544	950	361,629
Unreserved/Undesignated	1,982	1,057	9,008	538,199
Total Fund Equity and Other Credits	<u>72,727</u>	<u>23,694</u>	<u>87,020</u>	<u>12,892,856</u>
TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS	\$ 82,427	\$ 24,463	\$ 98,382	\$ 17,104,375

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, 1999

(dollars in thousands)

	OHIO STATE UNIVERSITY	UNIVERSITY OF CINCINNATI	OHIO UNIVERSITY
REVENUES AND OTHER ADDITIONS:			
Unrestricted Current Fund Revenues	\$ 1,082,958	\$ 304,674	\$ 202,470
Local Appropriations-Restricted	16,988	52	—
Federal Grants and Contracts-Restricted	168,002	96,569	31,807
State Grants and Contracts-Restricted	24,201	6,129	7,431
Local Grants and Contracts-Restricted	2,235	692	655
Private Gifts, Grants and Contracts-Restricted	223,370	46,513	12,724
Endowment Income-Restricted	7,371	16,872	619
Investment Income-Restricted	128,149	67,892	8,274
Interest on Loans Receivable	2,618	743	165
Investment in Plant-Additions	301,239	68,835	28,281
Other	—	1,045	32,819
TOTAL REVENUES AND OTHER ADDITIONS	1,957,131	610,016	325,245
EXPENDITURES AND OTHER DEDUCTIONS:			
Educational and General Expenditures	1,147,059	533,764	318,578
Auxiliary Enterprises Expenditures	132,953	52,849	52,213
Hospital Expenditures	482,200	—	—
Indirect Costs Recovered	39,504	23,581	3,923
Grant Refunds and Adjustments	238	769	250
Loan Cancellations and Write-offs	556	657	48
Administrative and Collection Costs	861	—	15
Expended for Plant Facilities	140,891	16,303	9,512
Retirement of Indebtedness	24,358	9,893	2,550
Interest on Indebtedness	10,051	11,062	2,661
Investment in Plant-Deductions	38,584	9,491	36,299
Other	995	4,396	—
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	2,018,250	662,765	426,049
TRANSFERS:			
Operating Transfers from Primary Government	418,486	186,342	134,505
NET INCREASE (DECREASE) FOR THE YEAR	357,367	133,593	33,701
FUND BALANCE AND OTHER CREDITS, JULY 1 (as restated)	3,670,472	2,078,748	585,072
FUND BALANCE AND OTHER CREDITS, JUNE 30	\$ 4,027,839	\$ 2,212,341	\$ 618,773

<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>
\$ 214,985	\$ 129,168	\$ 167,376	\$ 182,470	\$ 152,971	\$ 77,579
—	—	—	—	—	—
11,324	18,540	12,355	30,591	19,369	14,711
2,329	653	3,144	8,527	6,131	6,266
515	1,180	5	182	570	135
10,502	24,626	4,069	3,041	8,570	4,648
2,769	6,526	5,690	—	—	677
6,964	(528)	2,785	88	4,464	212
149	166	—	457	257	329
47,971	24,673	18,282	25,823	19,668	13,825
26,516	2,054	141	2,638	832	493
324,024	207,058	213,847	253,817	212,832	118,875
225,398	243,471	193,792	256,139	217,380	159,076
67,065	28,152	49,103	54,676	43,414	12,635
—	—	—	—	—	—
1,372	2,307	793	1,836	1,421	1,170
55	1	—	46	—	—
65	172	10	326	140	150
127	588	70	27	—	118
13,454	3,250	2,578	5,408	14,138	400
17,101	3,349	5,620	3,259	5,026	795
3,190	2,173	2,214	3,237	5,015	685
3,247	19,955	5,334	8,684	—	20,157
15,041	951	9,168	1,301	2,048	—
346,115	304,369	268,682	334,939	288,582	195,186
76,232	97,898	78,798	109,864	83,869	68,850
54,141	587	23,963	28,742	8,119	(7,461)
621,432	539,386	394,029	453,318	405,752	484,628
\$ 675,573	\$ 539,973	\$ 417,992	\$ 482,060	\$ 413,871	\$ 477,167

(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, 1999

(dollars in thousands)
(continued)

	YOUNGSTOWN STATE UNIVERSITY	WRIGHT STATE UNIVERSITY	SHAWNEE STATE UNIVERSITY
REVENUES AND OTHER ADDITIONS:			
Unrestricted Current Fund Revenues	\$ 60,329	\$ 102,049	\$ 13,510
Local Appropriations-Restricted	—	—	—
Federal Grants and Contracts-Restricted	8,202	23,960	4,829
State Grants and Contracts-Restricted	837	5,486	1,913
Local Grants and Contracts-Restricted	194	762	303
Private Gifts, Grants and Contracts-Restricted	10,039	8,860	928
Endowment Income-Restricted	164	138	—
Investment Income-Restricted	175	1,612	69
Interest on Loans Receivable	92	296	—
Investment in Plant-Additions	13,476	27,762	2,167
Other	778	143	694
TOTAL REVENUES AND OTHER ADDITIONS	94,286	171,068	24,413
EXPENDITURES AND OTHER DEDUCTIONS:			
Educational and General Expenditures	101,019	206,435	31,612
Auxiliary Enterprises Expenditures	16,860	15,895	2,071
Hospital Expenditures	—	—	—
Indirect Costs Recovered	117	3,824	—
Grant Refunds and Adjustments	—	139	—
Loan Cancellations and Write-offs	40	268	—
Administrative and Collection Costs	—	205	—
Expended for Plant Facilities	2,481	4,995	70
Retirement of Indebtedness	823	1,324	231
Interest on Indebtedness	848	738	271
Investment in Plant-Deductions	4,467	7,446	99
Other	—	—	—
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	126,655	241,269	34,354
TRANSFERS:			
Operating Transfers from Primary Government	46,803	89,152	14,930
NET INCREASE (DECREASE) FOR THE YEAR	14,434	18,951	4,989
FUND BALANCE AND OTHER CREDITS, JULY 1 (as restated)	290,913	360,706	94,080
FUND BALANCE AND OTHER CREDITS, JUNE 30	\$ 305,347	\$ 379,657	\$ 99,069

<u>CENTRAL STATE UNIVERSITY</u>	<u>MEDICAL COLLEGE OF OHIO</u>	<u>TERRA STATE COMMUNITY COLLEGE</u>	<u>COLUMBUS STATE COMMUNITY COLLEGE</u>	<u>CLARK STATE COMMUNITY COLLEGE</u>	<u>EDISON STATE COMMUNITY COLLEGE</u>
\$ 7,592	\$ 187,742	\$ 6,057	\$ 42,953	\$ 7,227	\$ 5,611
—	—	—	—	—	—
9,787	11,417	1,936	5,667	1,881	972
690	3,268	215	2,809	283	168
—	—	—	—	188	—
782	2,000	7	1,180	204	168
43	—	—	—	61	5
43	(791)	8	289	107	—
75	129	—	10	—	—
—	30,906	686	5,850	1,229	516
—	—	—	62	—	32
19,012	234,671	8,909	58,820	11,180	7,472
29,801	80,890	13,454	74,404	14,426	10,826
3,039	7,209	853	5,822	1,759	834
—	139,439	—	—	—	—
519	—	11	—	—	—
—	—	—	—	—	—
—	—	—	58	—	—
—	—	—	—	—	—
1,654	27,602	89	3,650	4	12
306	—	—	—	—	—
146	—	—	—	—	—
—	12,626	162	—	72	610
372	—	—	17	—	1
35,837	267,766	14,569	83,951	16,261	12,283
17,692	36,538	6,351	33,070	6,564	4,876
867	3,443	691	7,939	1,483	65
93,504	347,892	39,076	134,109	44,954	24,538
\$ 94,371	\$ 351,335	\$ 39,767	\$ 142,048	\$ 46,437	\$ 24,603

(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, 1999

(dollars in thousands)
(continued)

	SOUTHERN STATE COMMUNITY COLLEGE	WASHINGTON STATE COMMUNITY COLLEGE	CINCINNATI STATE COMMUNITY COLLEGE
REVENUES AND OTHER ADDITIONS:			
Unrestricted Current Fund Revenues	\$ 4,161	\$ 6,253	\$ 20,602
Local Appropriations-Restricted	—	—	—
Federal Grants and Contracts-Restricted	2,617	2,126	3,367
State Grants and Contracts-Restricted	1,432	782	1,849
Local Grants and Contracts-Restricted	140	—	39
Private Gifts, Grants and Contracts-Restricted	109	5	477
Endowment Income-Restricted	—	—	—
Investment Income-Restricted	—	—	—
Interest on Loans Receivable	—	—	8
Investment in Plant-Additions	3,300	3,365	4,714
Other	—	—	56
TOTAL REVENUES AND OTHER ADDITIONS	11,759	12,531	31,112
EXPENDITURES AND OTHER DEDUCTIONS:			
Educational and General Expenditures	10,961	12,958	40,293
Auxiliary Enterprises Expenditures	853	682	412
Hospital Expenditures	—	—	—
Indirect Costs Recovered	—	—	45
Grant Refunds and Adjustments	—	1	—
Loan Cancellations and Write-offs	—	—	12
Administrative and Collection Costs	—	—	5
Expended for Plant Facilities	—	—	1,276
Retirement of Indebtedness	—	—	—
Interest on Indebtedness	—	—	—
Investment in Plant-Deductions	—	60	305
Other	—	21	—
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	11,814	13,722	42,348
TRANSFERS:			
Operating Transfers from Primary Government	3,787	4,595	16,729
NET INCREASE (DECREASE) FOR THE YEAR	3,732	3,404	5,493
FUND BALANCE AND OTHER CREDITS, JULY 1 (as restated)	18,375	22,046	67,234
FUND BALANCE AND OTHER CREDITS, JUNE 30	\$ 22,107	\$ 25,450	\$ 72,727

NORTHWEST STATE COMMUNITY COLLEGE	OWENS STATE COMMUNITY COLLEGE	TOTAL
\$ 6,307	\$ 25,812	\$ 3,010,856
—	—	17,040
1,340	7,789	489,158
1,096	4,004	89,643
—	—	7,795
—	—	362,822
—	—	40,935
14	1	219,827
—	14	5,508
1,097	3,979	647,644
20	120	68,443
9,874	41,719	4,959,671
11,170	55,066	3,987,972
1,115	5,030	555,494
—	—	621,639
—	—	80,423
—	—	1,499
—	20	2,522
—	—	2,016
—	941	248,708
—	—	74,635
—	—	42,291
12	7,457	175,067
—	—	34,311
12,297	68,514	5,826,577
4,358	24,621	1,564,910
1,935	(2,174)	698,004
21,759	89,194	10,881,217
\$ 23,694	\$ 87,020	\$ 11,579,221

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, 1999

(dollars in thousands)

	OHIO STATE UNIVERSITY	UNIVERSITY OF CINCINNATI	OHIO UNIVERSITY
REVENUES:			
Tuition, Fees and Other Student Charges	\$ 326,576	\$ 160,682	\$ 133,066
Local Appropriations	16,056	—	—
Federal Grants and Contracts	166,334	95,463	31,907
State Grants and Contracts	27,739	6,702	6,816
Local Grants and Contracts	2,170	670	586
Private Gifts, Grants and Contracts	155,769	35,519	12,170
Endowment Income	28,355	29,441	912
Sales and Services	630,764	95,020	55,041
Investment Income	15,568	5,997	3,291
Other Sources	60,027	7,076	6,601
TOTAL REVENUES	1,429,358	436,570	250,390
EXPENDITURES AND MANDATORY TRANSFERS:			
EDUCATIONAL AND GENERAL:			
Instruction and Departmental Research	476,337	200,345	138,403
Separately Budgeted Research	213,531	77,487	19,380
Public Service	92,175	43,135	9,893
Academic Support	92,635	52,046	36,083
Student Services	46,134	23,185	17,151
Institutional Support	86,332	49,268	33,383
Operation and Maintenance of Plant	57,847	34,414	27,171
Scholarships and Fellowships	82,068	53,884	37,116
TOTAL EDUCATIONAL AND GENERAL	1,147,059	533,764	318,580
AUXILIARY ENTERPRISES	132,953	52,849	52,213
HOSPITALS	482,200	—	—
TOTAL EXPENDITURES	1,762,212	586,613	370,793
MANDATORY TRANSFERS, NET:			
Principal and Interest	34,267	18,353	4,800
Renewals and Replacements	—	—	—
Other	11	198	51
TOTAL MANDATORY TRANSFERS, NET	34,278	18,551	4,851
TOTAL EXPENDITURES AND MANDATORY TRANSFERS	1,796,490	605,164	375,644
OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS):			
OPERATING TRANSFERS FROM PRIMARY GOVERNMENT	414,127	184,203	133,765
NONMANDATORY TRANSFERS, NET:			
Capital Improvements	(23,959)	(6,780)	(7,752)
Other	6,572	(5,300)	(10,255)
ADDITIONS/(DEDUCTIONS):			
Excess of Restricted Receipts over Transfers to Revenue	50,309	23,825	4,360
Indirect Costs Recovered	(39,504)	(23,581)	(3,923)
Other	(9)	(1,221)	(250)
TOTAL OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS)	407,536	171,146	115,945
NET INCREASE (DECREASE) IN FUND BALANCES	\$ 40,404	\$ 2,552	\$ (9,309)

MIAMI UNIVERSITY	UNIVERSITY OF AKRON	BOWLING GREEN STATE UNIVERSITY	KENT STATE UNIVERSITY	UNIVERSITY OF TOLEDO	CLEVELAND STATE UNIVERSITY
\$ 138,056	\$ 89,295	\$ 103,561	\$ 123,541	\$ 100,998	\$ 62,185
—	—	—	—	—	—
11,533	18,417	11,084	30,346	18,682	13,838
2,661	296	2,723	6,606	7,039	5,370
469	1,076	59	192	739	176
9,795	15,137	3,239	4,751	8,764	5,110
2,222	1,067	—	2	1,579	848
67,205	33,164	56,589	45,828	42,501	11,597
4,365	3,186	2,472	4,172	1,893	2,056
1,522	65	3,722	5,138	2,685	547
237,828	161,703	183,449	220,576	184,880	101,727
110,473	92,439	81,682	115,939	100,058	63,274
6,328	11,607	3,182	10,950	8,848	10,090
1,633	11,534	8,966	12,216	5,822	5,201
28,762	27,925	23,101	23,980	25,233	17,354
16,862	11,792	15,767	21,141	14,333	14,295
21,657	40,289	19,002	25,618	22,453	20,174
20,865	17,036	13,157	20,037	13,759	15,364
18,818	30,849	28,935	26,258	26,873	13,324
225,398	243,471	193,792	256,139	217,379	159,076
67,065	28,152	49,103	54,676	43,414	12,635
—	—	—	—	—	—
292,463	271,623	242,895	310,815	260,793	171,711
6,316	3,262	4,970	5,603	9,766	1,480
—	—	3,014	—	—	—
3	119	(6)	165	215	882
6,319	3,381	7,978	5,768	9,981	2,362
298,782	275,004	250,873	316,583	270,774	174,073
75,672	97,898	78,801	109,217	83,869	68,686
(4,496)	(500)	(585)	(8,615)	—	—
(466)	6,385	958	(29)	(655)	209
4,065	3,528	3,006	3,519	1,329	2,001
(1,372)	(2,307)	(793)	(1,836)	(1,421)	(1,171)
(55)	(1)	(982)	(46)	—	—
73,348	105,003	80,405	102,210	83,122	69,725
\$ 12,394	\$ (8,298)	\$ 12,981	\$ 6,203	\$ (2,772)	\$ (2,621)

(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, 1999

(dollars in thousands)

(continued)

	YOUNGSTOWN STATE UNIVERSITY	WRIGHT STATE UNIVERSITY	SHAWNEE STATE UNIVERSITY
REVENUES:			
Tuition, Fees and Other Student Charges	\$ 44,902	\$ 68,392	\$ 11,238
Local Appropriations	—	—	—
Federal Grants and Contracts	7,919	23,818	4,829
State Grants and Contracts	939	4,292	3,239
Local Grants and Contracts	80	797	303
Private Gifts, Grants and Contracts	6,493	7,410	932
Endowment Income	—	220	—
Sales and Services	13,099	21,883	356
Investment Income	1,013	2,998	633
Other Sources	1,144	5,192	1,203
TOTAL REVENUES	75,589	135,002	22,733
EXPENDITURES AND MANDATORY TRANSFERS:			
EDUCATIONAL AND GENERAL:			
Instruction and Departmental Research	45,062	83,693	10,559
Separately Budgeted Research	496	15,196	—
Public Service	4,330	8,141	2,933
Academic Support	9,089	35,124	1,922
Student Services	5,935	12,356	2,354
Institutional Support	13,841	18,482	4,042
Operation and Maintenance of Plant	8,067	12,707	2,969
Scholarships and Fellowships	14,199	20,736	6,832
TOTAL EDUCATIONAL AND GENERAL	101,019	206,435	31,611
AUXILIARY ENTERPRISES	16,860	15,895	2,071
HOSPITALS	—	—	—
TOTAL EXPENDITURES	117,879	222,330	33,682
MANDATORY TRANSFERS, NET:			
Principal and Interest	1,531	2,067	465
Renewals and Replacements	—	—	—
Other	75	124	—
TOTAL MANDATORY TRANSFERS, NET	1,606	2,191	465
TOTAL EXPENDITURES AND MANDATORY TRANSFERS	119,485	224,521	34,147
OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS):			
OPERATING TRANSFERS FROM PRIMARY GOVERNMENT	46,803	89,152	13,655
NONMANDATORY TRANSFERS, NET:			
Capital Improvements	(1,159)	(3,895)	(705)
Other	87	2	—
ADDITIONS/(DEDUCTIONS):			
Excess of Restricted Receipts over Transfers to Revenue	1,090	6,014	509
Indirect Costs Recovered	(90)	(3,824)	—
Other	—	(109)	—
TOTAL OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS)	46,731	87,340	13,459
NET INCREASE (DECREASE) IN FUND BALANCES	\$ 2,835	\$ (2,179)	\$ 2,045

CENTRAL STATE UNIVERSITY	MEDICAL COLLEGE OF OHIO	TERRA STATE COMMUNITY COLLEGE	COLUMBUS STATE COMMUNITY COLLEGE	CLARK STATE COMMUNITY COLLEGE	EDISON STATE COMMUNITY COLLEGE
\$ 4,333	\$ 9,948	\$ 4,855	\$ 33,468	\$ 5,311	\$ 4,368
—	—	—	—	—	—
9,840	10,894	1,908	5,667	1,881	972
690	2,733	177	2,695	357	173
—	—	—	—	188	—
782	8,535	8	610	332	124
—	—	—	—	—	—
2,352	150,553	994	6,511	1,130	1,030
165	1,611	177	2,083	104	81
123	15,407	32	408	608	157
18,285	199,681	8,151	51,442	9,911	6,905
6,513	42,478	4,634	32,670	4,248	3,966
1,039	8,322	—	—	—	—
4,953	332	1,274	1,196	1,671	444
2,025	3,502	1,024	2,166	466	329
3,060	1,607	1,653	6,507	1,248	2,161
10,713	13,173	1,819	9,899	2,682	2,735
3,557	7,559	1,391	12,775	2,419	785
420	1,097	1,659	8,481	1,687	147
32,280	78,070	13,454	73,694	14,421	10,567
3,039	7,209	853	5,822	1,754	834
—	139,439	—	—	—	—
35,319	224,718	14,307	79,516	16,175	11,401
452	—	—	1,523	—	—
—	—	—	—	—	—
—	—	—	—	—	—
452	—	—	1,523	—	—
35,771	224,718	14,307	81,039	16,175	11,401
17,692	36,538	6,316	33,070	6,564	4,876
—	(29,037)	—	—	—	(258)
—	(1,065)	—	—	(8)	—
—	522	45	—	—	—
519	—	(11)	—	(128)	—
—	—	—	—	—	—
18,211	6,958	6,350	33,070	6,428	4,618
\$ 725	\$ (18,079)	\$ 194	\$ 3,473	\$ 164	\$ 122

(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, 1999

(dollars in thousands)
(continued)

	SOUTHERN STATE COMMUNITY COLLEGE	WASHINGTON STATE COMMUNITY COLLEGE	CINCINNATI STATE COMMUNITY COLLEGE
REVENUES:			
Tuition, Fees and Other Student Charges	\$ 3,093	\$ 4,618	\$ 16,128
Local Appropriations	—	—	—
Federal Grants and Contracts	2,617	2,126	3,367
State Grants and Contracts	1,433	1,402	1,849
Local Grants and Contracts	139	—	39
Private Gifts, Grants and Contracts	109	5	476
Endowment Income	—	—	—
Sales and Services	953	828	3,597
Investment Income	—	—	501
Other Sources	115	188	377
TOTAL REVENUES	8,459	9,167	26,334
EXPENDITURES AND MANDATORY TRANSFERS:			
EDUCATIONAL AND GENERAL:			
Instruction and Departmental Research	3,171	3,954	15,935
Separately Budgeted Research	—	—	—
Public Service	1,171	—	2,458
Academic Support	862	1,452	3,960
Student Services	808	1,709	3,069
Institutional Support	733	2,657	7,267
Operation and Maintenance of Plant	702	831	2,912
Scholarships and Fellowships	3,515	2,355	4,737
TOTAL EDUCATIONAL AND GENERAL	10,962	12,958	40,338
AUXILIARY ENTERPRISES	853	682	412
HOSPITALS	—	—	—
TOTAL EXPENDITURES	11,815	13,640	40,750
MANDATORY TRANSFERS, NET:			
Principal and Interest	—	—	—
Renewals and Replacements	—	—	—
Other	—	—	—
TOTAL MANDATORY TRANSFERS, NET	—	—	—
TOTAL EXPENDITURES AND MANDATORY TRANSFERS	11,815	13,640	40,750
OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS):			
OPERATING TRANSFERS FROM PRIMARY GOVERNMENT	3,787	4,595	16,470
NONMANDATORY TRANSFERS, NET:			
Capital Improvements	—	(100)	(1,017)
Other	—	—	—
ADDITIONS/(DEDUCTIONS):			
Excess of Restricted Receipts over Transfers to Revenue	—	—	—
Indirect Costs Recovered	—	—	—
Other	—	—	—
TOTAL OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS)	3,787	4,495	15,453
NET INCREASE (DECREASE) IN FUND BALANCES	\$ 431	\$ 22	\$ 1,037

NORTHWEST STATE COMMUNITY COLLEGE	OWENS STATE COMMUNITY COLLEGE	TOTAL
\$ 4,763	\$ 19,710	\$ 1,473,087
—	—	16,056
1,346	7,895	482,683
1,096	4,004	91,031
—	—	7,683
38	—	276,108
—	—	64,646
—	5,055	1,246,050
14	628	53,008
1,519	328	114,184
8,776	37,620	3,824,536
4,625	21,241	1,661,699
—	182	386,638
341	1,817	221,636
405	2,362	391,807
1,316	5,701	230,144
1,951	6,864	415,034
929	6,650	283,903
1,602	10,321	395,913
11,169	55,138	3,986,774
1,115	5,031	555,490
—	—	621,639
12,284	60,169	5,163,903
—	(73)	94,782
—	—	3,014
—	—	1,837
—	(73)	99,633
12,284	60,096	5,263,536
4,358	24,621	1,554,735
—	(259)	(89,117)
—	—	(3,565)
—	—	104,122
—	—	(79,442)
—	—	(2,673)
4,358	24,362	1,484,060
\$ 850	\$ 1,886	\$ 45,060