

**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
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R	E	P	O	R	T							

FOR THE FISCAL YEAR  
ENDED JUNE 30, 2000

**STATE OF OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**  
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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 **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 is responsible for the planning and design, construction, and maintenance of Ohio's highways, roads, and bridges and for Ohio's public transportation programs.

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 Waterways 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.

The **Tobacco Settlement Fund** accounts for various health, education, economic, and law enforcement-related programs funded with moneys received under the Master Settlement Agreement with the nation's largest tobacco companies.

**STATE OF OHIO**  
**SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2000**  
(dollars in thousands)

	<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>	<u>HUMAN SERVICES</u>	<u>HEALTH</u>
<b>ASSETS</b>			
Cash Equity with Treasurer .....	\$ 367,143	\$ 168,412	\$ 36,810
Cash and Cash Equivalents .....	14,923	1,101	—
Investments .....	99,799	—	—
Collateral on Lent Securities .....	24,235	10,998	2,395
Receivables:			
Taxes .....	1,561	—	—
Intergovernmental .....	11,982	253,502	12,217
Loans, Net .....	425,719	—	—
Other .....	11,678	13,134	16,176
Due from Other Funds .....	2,641	160	62
Inventories .....	—	—	—
Food Stamps .....	—	19,878	—
Other Assets .....	220	—	674
<b>TOTAL ASSETS</b> .....	<b>\$ 959,901</b>	<b>\$ 467,185</b>	<b>\$ 68,334</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts Payable .....	\$ 45,581	\$ 54,538	\$ 22,011
Medicaid Claims Payable .....	—	9,070	—
Accrued Liabilities .....	5,529	4,783	2,121
Obligations Under Securities Lending .....	24,235	10,998	2,395
Intergovernmental Payable .....	12,376	107,696	5,359
Due to Other Funds .....	1,385	1,261	61
Deferred Revenue .....	4,551	25,636	3,891
Refund and Other Liabilities .....	356	6,738	—
Advances from Other Funds .....	168,494	—	—
<b>Total Liabilities</b> .....	<b>262,507</b>	<b>220,720</b>	<b>35,838</b>
Fund Balances:			
Reserved for:			
Encumbrances .....	275,413	904,090	12,174
Noncurrent Portion of Loans Receivable .....	425,568	—	—
Other:			
Inventories .....	—	—	—
Prepays .....	220	—	—
Unreserved/Undesignated (Deficits) .....	(3,807)	(657,625)	20,322
<b>Total Fund Balances</b> .....	<b>697,394</b>	<b>246,465</b>	<b>32,496</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b> ...	<b>\$ 959,901</b>	<b>\$ 467,185</b>	<b>\$ 68,334</b>

<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>
\$ 62,740	\$ 8,493	\$ 948,037	\$ 144,004	\$ 954,871	\$ 133,225
—	956	563	—	—	1,154
—	9,784	3,854	—	—	—
4,075	566	62,662	9,487	62,945	8,703
—	—	—	—	37,253	1,883
88,462	—	79,999	576	76,961	402
—	—	10,186	—	40,998	287
326	1,560	5,034	629	4,573	864
43	19	1,872	2,268	2,453	550
—	537	—	—	33,588	—
—	—	—	—	—	—
—	—	3,631	—	—	—
<u>\$ 155,646</u>	<u>\$ 21,915</u>	<u>\$ 1,115,838</u>	<u>\$ 156,964</u>	<u>\$ 1,213,642</u>	<u>\$ 147,068</u>

\$ 15,486	\$ 2,164	\$ 12,079	\$ 14,332	\$ 126,536	\$ 8,180
—	—	—	—	—	—
1,047	638	1,012	8,969	15,758	3,232
4,075	566	62,662	9,487	62,945	8,703
58,172	—	46,599	4,453	3,192	56
1,102	—	178	921	404	106
2,188	—	37,335	1,915	50,669	407
27	20	71	—	—	—
—	—	—	—	—	—
<u>82,097</u>	<u>3,388</u>	<u>159,936</u>	<u>40,077</u>	<u>259,504</u>	<u>20,684</u>

303,316	4,992	1,732,810	25,277	1,345,485	30,231
—	—	10,143	—	40,239	—
—	537	—	—	33,588	—
—	—	—	—	—	—
<u>(229,767)</u>	<u>12,998</u>	<u>(787,051)</u>	<u>91,610</u>	<u>(465,174)</u>	<u>96,153</u>
<u>73,549</u>	<u>18,527</u>	<u>955,902</u>	<u>116,887</u>	<u>954,138</u>	<u>126,384</u>
<u>\$ 155,646</u>	<u>\$ 21,915</u>	<u>\$ 1,115,838</u>	<u>\$ 156,964</u>	<u>\$ 1,213,642</u>	<u>\$ 147,068</u>

(continued)



**STATE OF OHIO**  
**SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2000**  
(dollars in thousands)  
(continued)

	<u>WILDLIFE AND WATERWAYS SAFETY</u>	<u>REVENUE DISTRIBUTION</u>	<u>LOCAL TRANSPORTATION IMPROVEMENTS</u>
<b>ASSETS</b>			
Cash Equity with Treasurer .....	\$ 48,676	\$ 286,440	\$ 85,765
Cash and Cash Equivalents .....	—	—	—
Investments .....	—	—	—
Collateral on Lent Securities .....	3,205	18,640	5,653
Receivables:			
Taxes .....	907	154,466	—
Intergovernmental .....	6,239	—	—
Loans, Net .....	—	—	—
Other .....	579	280	411
Due from Other Funds .....	133	14,430	178
Inventories .....	—	—	—
Food Stamps .....	—	—	—
Other Assets .....	—	—	—
<b>TOTAL ASSETS</b> .....	<b>\$ 59,739</b>	<b>\$ 474,256</b>	<b>\$ 92,007</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<i>Liabilities:</i>			
Accounts Payable .....	\$ 2,840	\$ 2	\$ 3,211
Medicaid Claims Payable .....	—	—	—
Accrued Liabilities .....	1,751	—	12
Obligations Under Securities Lending .....	3,205	18,640	5,653
Intergovernmental Payable .....	—	250,436	198
Due to Other Funds .....	21	165	2
Deferred Revenue .....	—	8,550	—
Refund and Other Liabilities .....	—	70,389	—
Advances from Other Funds .....	—	—	—
<b>Total Liabilities</b> .....	<b>7,817</b>	<b>348,182</b>	<b>9,076</b>
<i>Fund Balances:</i>			
<i>Reserved for:</i>			
Encumbrances .....	4,979	—	4
Noncurrent Portion of Loans Receivable .....	—	—	—
<i>Other:</i>			
Inventories .....	—	—	—
Prepays .....	—	—	—
Unreserved/Undesignated (Deficits) .....	46,943	126,074	82,927
<b>Total Fund Balances</b> .....	<b>51,922</b>	<b>126,074</b>	<b>82,931</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b> ...	<b>\$ 59,739</b>	<b>\$ 474,256</b>	<b>\$ 92,007</b>

<u>TOBACCO SETTLEMENT</u>	<u>TOTAL</u>
\$ 416,875	\$ 3,661,491
—	18,697
—	113,437
27,267	240,831
—	196,070
—	530,340
—	477,190
1,980	57,224
859	25,668
—	34,125
—	19,878
—	4,525
<u>\$ 446,981</u>	<u>\$ 5,379,476</u>

\$ —	\$ 306,960
—	9,070
—	44,852
27,267	240,831
—	488,537
—	5,606
—	135,142
—	77,601
—	168,494
<u>27,267</u>	<u>1,477,093</u>

—	4,638,771
—	475,950
—	34,125
—	220
<u>419,714</u>	<u>(1,246,683)</u>
<u>419,714</u>	<u>3,902,383</u>
<u>\$ 446,981</u>	<u>\$ 5,379,476</u>

**STATE OF OHIO**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**  
(dollars in thousands)

	<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>	<u>HUMAN SERVICES</u>	<u>HEALTH</u>
<b>REVENUES:</b>			
Income Taxes .....	\$ 3,718	\$ —	\$ —
Sales Taxes .....	15,423	—	—
Corporate and Public Utility Taxes .....	353	—	—
Motor Vehicle Fuel Taxes .....	1,206	—	—
Other Taxes .....	20,016	5,190	—
Licenses, Permits and Fees .....	119,313	295,537	16,207
Sales, Services and Charges .....	18,317	—	14
Federal Government .....	330,214	2,265,614	317,436
Tobacco Settlement .....	—	—	—
Investment Income .....	22,002	10,472	246
Other .....	51,316	66,055	24,514
<b>TOTAL REVENUES</b> .....	<b><u>581,878</u></b>	<b><u>2,642,868</u></b>	<b><u>358,417</u></b>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
Primary, Secondary and Other Education .....	227	291	—
Higher Education Support .....	178	389	—
Public Assistance and Medicaid .....	—	2,255,181	—
Health and Human Services .....	38	367,922	365,268
Justice and Public Protection .....	114,827	32,089	—
Environmental Protection and Natural Resources .....	272	—	—
Transportation .....	3,038	—	—
General Government .....	122,222	344	—
Community and Economic Development .....	320,503	—	1,439
<b>INTERGOVERNMENTAL</b> .....	<b>—</b>	<b>—</b>	<b>—</b>
<b>CAPITAL OUTLAY</b> .....	<b>—</b>	<b>14,347</b>	<b>—</b>
<b>TOTAL EXPENDITURES</b> .....	<b><u>561,305</u></b>	<b><u>2,670,563</u></b>	<b><u>366,707</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> .....	<b><u>20,573</u></b>	<b><u>(27,695)</u></b>	<b><u>(8,290)</u></b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	11,907	—	—
Capital Leases .....	830	—	—
Operating Transfers-in .....	61,570	16,393	10,985
Operating Transfers-out .....	(64,682)	(3,106)	(347)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<b><u>9,625</u></b>	<b><u>13,287</u></b>	<b><u>10,638</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b> .....	<b><u>30,198</u></b>	<b><u>(14,408)</u></b>	<b><u>2,348</u></b>
<b>FUND BALANCES, JULY 1 (as restated)</b> .....	<b>667,196</b>	<b>260,873</b>	<b>30,148</b>
Increase (Decrease) for Changes in Inventories .....	—	—	—
<b>FUND BALANCES, JUNE 30</b> .....	<b><u>\$ 697,394</u></b>	<b><u>\$ 246,465</u></b>	<b><u>\$ 32,496</u></b>

<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>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	11,340
—	—	—	—	359,128	—
—	—	—	1,788	—	8,047
1	—	783	93,014	63,344	80,179
—	—	631	18,142	1,755	1,717
534,515	235,144	869,068	11,226	709,230	44,450
—	—	—	—	—	—
100	1,410	53,640	6,955	48,337	1,860
23,691	16,805	16,182	25,849	38,973	23,219
<u>558,307</u>	<u>253,359</u>	<u>940,304</u>	<u>156,974</u>	<u>1,220,767</u>	<u>170,812</u>
—	—	1,527,553	—	—	—
—	—	12,872	—	—	—
235	—	—	—	—	—
567,030	251,124	166	160	—	—
—	—	17,684	317,095	—	612
—	—	—	—	—	164,867
—	—	—	—	1,639,781	—
—	—	—	—	—	5,067
—	—	—	—	—	10,344
—	—	—	—	—	—
—	—	360,560	4,097	—	—
<u>567,265</u>	<u>251,124</u>	<u>1,918,835</u>	<u>321,352</u>	<u>1,639,781</u>	<u>180,890</u>
<u>(8,958)</u>	<u>2,235</u>	<u>(978,531)</u>	<u>(164,378)</u>	<u>(419,014)</u>	<u>(10,078)</u>
—	—	142,129	—	—	—
—	—	—	—	—	—
3,725	2	1,022,443	169,856	582,787	5,175
—	(1,500)	(4,765)	(10,086)	(212,887)	(2,821)
<u>3,725</u>	<u>(1,498)</u>	<u>1,159,807</u>	<u>159,770</u>	<u>369,900</u>	<u>2,354</u>
<u>(5,233)</u>	<u>737</u>	<u>181,276</u>	<u>(4,608)</u>	<u>(49,114)</u>	<u>(7,724)</u>
78,782	17,878	774,626	121,495	1,002,308	134,108
—	(88)	—	—	944	—
<u>\$ 73,549</u>	<u>\$ 18,527</u>	<u>\$ 955,902</u>	<u>\$ 116,887</u>	<u>\$ 954,138</u>	<u>\$ 126,384</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, 2000**  
(dollars in thousands)  
(continued)

	<u>WILDLIFE AND WATERWAYS SAFETY</u>	<u>REVENUE DISTRIBUTION</u>	<u>LOCAL TRANSPORTATION IMPROVEMENTS</u>
<b>REVENUES:</b>			
Income Taxes .....	\$ —	\$ 850,581	\$ —
Sales Taxes .....	—	298,537	—
Corporate and Public Utility Taxes .....	—	81,673	—
Motor Vehicle Fuel Taxes .....	10,471	1,053,881	—
Other Taxes .....	—	16,448	—
Licenses, Permits and Fees .....	34,896	343,671	—
Sales, Services and Charges .....	684	—	—
Federal Government .....	11,153	—	—
Tobacco Settlement .....	—	—	—
Investment Income .....	2,265	2,483	4,237
Other .....	4,295	118	—
<b>TOTAL REVENUES</b> .....	<b><u>63,764</u></b>	<b><u>2,647,392</u></b>	<b><u>4,237</u></b>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
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 .....	59,010	—	—
Transportation .....	—	—	—
General Government .....	—	—	—
Community and Economic Development .....	—	—	340
<b>INTERGOVERNMENTAL</b> .....	—	1,944,492	—
<b>CAPITAL OUTLAY</b> .....	<u>2,330</u>	—	<u>67,174</u>
<b>TOTAL EXPENDITURES</b> .....	<b><u>61,340</u></b>	<b><u>1,944,492</u></b>	<b><u>67,514</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> .....	<b><u>2,424</u></b>	<b><u>702,900</u></b>	<b><u>(63,277)</u></b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	—	—	—
Capital Leases .....	—	—	—
Operating Transfers-in .....	1,615	30,786	63,197
Operating Transfers-out .....	(16)	(736,144)	—
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<b><u>1,599</u></b>	<b><u>(705,358)</u></b>	<b><u>63,197</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b> .....	<b><u>4,023</u></b>	<b><u>(2,458)</u></b>	<b><u>(80)</u></b>
<b>FUND BALANCES, JULY 1 (as restated)</b> .....	47,899	128,532	83,011
Increase (Decrease) for Changes in Inventories .....	—	—	—
<b>FUND BALANCES, JUNE 30</b> .....	<b><u>\$ 51,922</u></b>	<b><u>\$ 126,074</u></b>	<b><u>\$ 82,931</u></b>

<u>TOBACCO SETTLEMENT</u>	<u>TOTAL</u>
\$ —	\$ 854,299
—	313,960
—	93,366
—	1,424,686
—	51,489
—	1,046,945
—	41,260
—	5,328,050
412,270	412,270
7,444	161,451
—	291,017
<u>419,714</u>	<u>10,018,793</u>

—	1,528,071
—	13,439
—	2,255,416
—	1,551,708
—	482,307
—	224,149
—	1,642,819
—	127,633
—	332,626
—	1,944,492
—	448,508
<u>—</u>	<u>10,551,168</u>

<u>419,714</u>	<u>(532,375)</u>
----------------	------------------

—	154,036
—	830
—	1,968,534
—	(1,036,354)
<u>—</u>	<u>1,087,046</u>

<u>419,714</u>	<u>554,671</u>
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—	3,346,856
<u>—</u>	<u>856</u>

<u>\$ 419,714</u>	<u>\$ 3,902,383</u>
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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, 2000**  
(dollars in thousands)

	<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>		
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUES:</b>			
Income Taxes .....	\$ 3,758	\$ 3,758	\$ —
Sales Taxes .....	15,288	15,288	—
Corporate and Public Utility Taxes .....	353	353	—
Motor Vehicle Fuel Taxes .....	1,206	1,206	—
Other Taxes .....	20,016	20,016	—
Licenses, Permits and Fees .....	118,377	118,377	—
Sales, Services and Charges .....	9,833	9,833	—
Federal Government .....	286,399	286,399	—
Tobacco Settlement .....	—	—	—
Investment Income.....	20,687	20,687	—
Other .....	99,679	99,679	—
<b>TOTAL REVENUES</b> .....	<b>575,596</b>	<b>575,596</b>	<b>—</b>
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT:</b>			
Primary, Secondary and Other Education .....	675	645	30
Higher Education Support .....	—	—	—
Public Assistance and Medicaid .....	—	—	—
Health and Human Services .....	—	—	—
Justice and Public Protection .....	154,201	130,518	23,683
Environmental Protection and Natural Resources .....	316	217	99
Transportation .....	5,750	4,200	1,550
General Government .....	138,458	128,539	9,919
Community and Economic Development .....	368,573	317,544	51,029
<b>INTERGOVERNMENTAL</b> .....	<b>—</b>	<b>—</b>	<b>—</b>
<b>CAPITAL OUTLAY</b> .....	<b>—</b>	<b>—</b>	<b>—</b>
<b>DEBT SERVICE</b> .....	<b>769</b>	<b>—</b>	<b>769</b>
<b>TOTAL BUDGETARY EXPENDITURES</b> .....	<b>668,742</b>	<b>581,663</b>	<b>87,079</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES</b> .....	<b>(93,146)</b>	<b>(6,067)</b>	<b>87,079</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	11,907	11,907	—
Operating Transfers-in .....	20,902	20,902	—
Operating Transfers-out .....	(27,855)	(27,855)	—
Encumbrance Reversions .....	35,591	35,591	—
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<b>40,545</b>	<b>40,545</b>	<b>—</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES</b> .....	<b>\$ (52,601)</b>	<b>34,478</b>	<b>\$ 87,079</b>
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1</b> .....		36,503	
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30</b> .....		<b>\$ 70,981</b>	

<b>HUMAN SERVICES</b>			<b>HEALTH</b>		
<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
5,190	5,190	—	—	—	—
294,992	294,992	—	20,784	20,784	—
—	—	—	2,409	2,409	—
1,708,160	1,708,160	—	309,885	309,885	—
—	—	—	—	—	—
10,741	10,741	—	268	268	—
140,961	140,961	—	75,585	75,585	—
<b>2,160,044</b>	<b>2,160,044</b>	<b>—</b>	<b>408,931</b>	<b>408,931</b>	<b>—</b>
351	298	53	—	—	—
975	803	172	—	—	—
2,518,207	2,443,834	74,373	—	—	—
451,656	411,092	40,564	452,529	414,947	37,582
45,872	36,002	9,870	10	—	10
—	—	—	—	—	—
—	—	—	—	—	—
344	334	10	—	—	—
—	—	—	3,659	2,281	1,378
—	—	—	—	—	—
1,986	1,114	872	—	—	—
—	—	—	—	—	—
<b>3,019,391</b>	<b>2,893,477</b>	<b>125,914</b>	<b>456,198</b>	<b>417,228</b>	<b>38,970</b>
<b>(859,347)</b>	<b>(733,433)</b>	<b>125,914</b>	<b>(47,267)</b>	<b>(8,297)</b>	<b>38,970</b>
—	—	—	—	—	—
1,035	1,035	—	6,582	6,582	—
(3,841)	(3,841)	—	(2,955)	(2,955)	—
39,394	39,394	—	5,135	5,135	—
<b>36,588</b>	<b>36,588</b>	<b>—</b>	<b>8,762</b>	<b>8,762</b>	<b>—</b>
<b>\$ (822,759)</b>	<b>(696,845)</b>	<b>\$ 125,914</b>	<b>\$ (38,505)</b>	<b>465</b>	<b>\$ 38,970</b>
	(123,616)			7,458	
	<b>\$ (820,461)</b>			<b>\$ 7,923</b>	

(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, 2000

(dollars in thousands)

(continued)

	<b>MENTAL HEALTH AND RETARDATION</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES:</b>			
Income Taxes .....	\$ —	\$ —	\$ —
Sales Taxes .....	—	—	—
Corporate and Public Utility Taxes .....	—	—	—
Motor Vehicle Fuel Taxes .....	—	—	—
Other Taxes .....	—	—	—
Licenses, Permits and Fees .....	1	1	—
Sales, Services and Charges .....	—	—	—
Federal Government .....	1,146,028	1,146,028	—
Tobacco Settlement .....	—	—	—
Investment Income.....	105	105	—
Other .....	26,285	26,285	—
<b>TOTAL REVENUES</b> .....	<b><u>1,172,419</u></b>	<b><u>1,172,419</u></b>	<b><u>—</u></b>
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT:</b>			
Primary, Secondary and Other Education .....	—	—	—
Higher Education Support .....	—	—	—
Public Assistance and Medicaid .....	830,258	770,995	59,263
Health and Human Services .....	658,563	596,795	61,768
Justice and Public Protection .....	—	—	—
Environmental Protection and Natural Resources .....	—	—	—
Transportation .....	—	—	—
General Government .....	—	—	—
Community and Economic Development .....	—	—	—
<b>INTERGOVERNMENTAL</b> .....	<b>—</b>	<b>—</b>	<b>—</b>
<b>CAPITAL OUTLAY</b> .....	<b>—</b>	<b>—</b>	<b>—</b>
<b>DEBT SERVICE</b> .....	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL BUDGETARY EXPENDITURES</b> .....	<b><u>1,488,821</u></b>	<b><u>1,367,790</u></b>	<b><u>121,031</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES</b> .....	<b><u>(316,402)</u></b>	<b><u>(195,371)</u></b>	<b><u>121,031</u></b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	—	—	—
Operating Transfers-in .....	1,025	1,025	—
Operating Transfers-out .....	—	—	—
Encumbrance Reversions .....	7,502	7,502	—
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<b><u>8,527</u></b>	<b><u>8,527</u></b>	<b><u>—</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES</b> .....	<b><u>\$ (307,875)</u></b>	<b><u>(186,844)</u></b>	<b><u>\$ 121,031</u></b>
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1</b> .....		<u>(84,243)</u>	
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30</b> .....		<b><u>\$ (271,087)</u></b>	

<b>EMPLOYMENT SERVICES</b>			<b>EDUCATION</b>		
<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
20	20	—	784	784	—
—	—	—	631	631	—
227,997	227,997	—	923,007	923,007	—
—	—	—	—	—	—
1,048	1,048	—	57,944	57,944	—
12,595	12,595	—	23,455	23,455	—
<b>241,660</b>	<b>241,660</b>	<b>—</b>	<b>1,005,821</b>	<b>1,005,821</b>	<b>—</b>
—	—	—	1,811,610	1,784,868	26,742
—	—	—	8,007	5,972	2,035
—	—	—	—	—	—
355,482	244,621	110,861	180	165	15
—	—	—	26,448	22,382	4,066
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
1,904	658	1,246	885,601	799,127	86,474
—	—	—	—	—	—
<b>357,386</b>	<b>245,279</b>	<b>112,107</b>	<b>2,731,846</b>	<b>2,612,514</b>	<b>119,332</b>
<b>(115,726)</b>	<b>(3,619)</b>	<b>112,107</b>	<b>(1,726,025)</b>	<b>(1,606,693)</b>	<b>119,332</b>
—	—	—	142,129	142,129	—
2	2	—	1,012,743	1,012,743	—
(14)	(14)	—	(4,879)	(4,879)	—
4,633	4,633	—	280,664	280,664	—
<b>4,621</b>	<b>4,621</b>	<b>—</b>	<b>1,430,657</b>	<b>1,430,657</b>	<b>—</b>
<b>\$ (111,105)</b>	<b>1,002</b>	<b>\$ 112,107</b>	<b>\$ (295,368)</b>	<b>(176,036)</b>	<b>\$ 119,332</b>
	3,066			(648,063)	
	<b>\$ 4,068</b>			<b>\$ (824,099)</b>	

(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, 2000

(dollars in thousands)

(continued)

	<b>HIGHWAY SAFETY</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES:</b>			
Income Taxes .....	\$ —	\$ —	\$ —
Sales Taxes .....	—	—	—
Corporate and Public Utility Taxes .....	—	—	—
Motor Vehicle Fuel Taxes .....	—	—	—
Other Taxes .....	1,788	1,788	—
Licenses, Permits and Fees .....	92,482	92,482	—
Sales, Services and Charges .....	18,291	18,291	—
Federal Government .....	11,157	11,157	—
Tobacco Settlement .....	—	—	—
Investment Income.....	7,267	7,267	—
Other .....	29,957	29,957	—
<b>TOTAL REVENUES</b> .....	<b>160,942</b>	<b>160,942</b>	<b>—</b>
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT:</b>			
Primary, Secondary and Other Education .....	—	—	—
Higher Education Support .....	—	—	—
Public Assistance and Medicaid .....	—	—	—
Health and Human Services .....	211	173	38
Justice and Public Protection .....	349,983	334,135	15,848
Environmental Protection and Natural Resources .....	—	—	—
Transportation .....	—	—	—
General Government .....	—	—	—
Community and Economic Development .....	—	—	—
<b>INTERGOVERNMENTAL</b> .....	<b>—</b>	<b>—</b>	<b>—</b>
<b>CAPITAL OUTLAY</b> .....	<b>11,546</b>	<b>4,296</b>	<b>7,250</b>
<b>DEBT SERVICE</b> .....	<b>12,600</b>	<b>10,106</b>	<b>2,494</b>
<b>TOTAL BUDGETARY EXPENDITURES</b> .....	<b>374,340</b>	<b>348,710</b>	<b>25,630</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES</b> .....	<b>(213,398)</b>	<b>(187,768)</b>	<b>25,630</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	—	—	—
Operating Transfers-in .....	191,695	191,695	—
Operating Transfers-out .....	(21,839)	(21,839)	—
Encumbrance Reversions .....	4,814	4,814	—
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<b>174,670</b>	<b>174,670</b>	<b>—</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES</b> .....	<b>\$ (38,728)</b>	<b>(13,098)</b>	<b>\$ 25,630</b>
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1</b> .....		116,692	
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30</b> .....		<b>\$ 103,594</b>	

HIGHWAY OPERATING			NATURAL RESOURCES		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	11,340	11,340	—
364,887	364,887	—	—	—	—
—	—	—	8,284	8,284	—
63,237	63,237	—	80,233	80,233	—
1,755	1,755	—	1,717	1,717	—
685,500	685,500	—	44,974	44,974	—
—	—	—	—	—	—
50,686	50,686	—	1,969	1,969	—
48,566	48,566	—	32,295	32,295	—
<b>1,214,631</b>	<b>1,214,631</b>	<b>—</b>	<b>180,812</b>	<b>180,812</b>	<b>—</b>
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	756	631	125
—	—	—	209,513	177,821	31,692
2,564,618	1,991,013	573,605	—	—	—
—	—	—	6,400	5,077	1,323
—	—	—	14,949	13,491	1,458
—	—	—	—	—	—
—	—	—	—	—	—
40,899	25,455	15,444	—	—	—
<b>2,605,517</b>	<b>2,016,468</b>	<b>589,049</b>	<b>231,618</b>	<b>197,020</b>	<b>34,598</b>
<b>(1,390,886)</b>	<b>(801,837)</b>	<b>589,049</b>	<b>(50,806)</b>	<b>(16,208)</b>	<b>34,598</b>
—	—	—	—	—	—
582,787	582,787	—	15,856	15,856	—
(187,508)	(187,508)	—	(10,737)	(10,737)	—
83,781	83,781	—	5,729	5,729	—
<b>479,060</b>	<b>479,060</b>	<b>—</b>	<b>10,848</b>	<b>10,848</b>	<b>—</b>
<b>\$ (911,826)</b>	<b>(322,777)</b>	<b>\$ 589,049</b>	<b>\$ (39,958)</b>	<b>(5,360)</b>	<b>\$ 34,598</b>
	(179,117)			104,321	
	<b>\$ (501,894)</b>			<b>\$ 98,961</b>	

(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, 2000

(dollars in thousands)  
(continued)

	<b>WILDLIFE AND WATERWAYS SAFETY</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES:</b>			
Income Taxes .....	\$ —	\$ —	\$ —
Sales Taxes .....	—	—	—
Corporate and Public Utility Taxes .....	—	—	—
Motor Vehicle Fuel Taxes .....	10,537	10,537	—
Other Taxes .....	—	—	—
Licenses, Permits and Fees .....	35,161	35,161	—
Sales, Services and Charges .....	684	684	—
Federal Government .....	11,197	11,197	—
Tobacco Settlement .....	—	—	—
Investment Income.....	2,326	2,326	—
Other .....	5,359	5,359	—
<b>TOTAL REVENUES</b> .....	<b>65,264</b>	<b>65,264</b>	<b>—</b>
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT:</b>			
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 .....	64,305	59,771	4,534
Transportation .....	—	—	—
General Government .....	—	—	—
Community and Economic Development .....	—	—	—
<b>INTERGOVERNMENTAL</b> .....	<b>—</b>	<b>—</b>	<b>—</b>
<b>CAPITAL OUTLAY</b> .....	<b>20,793</b>	<b>2,471</b>	<b>18,322</b>
<b>DEBT SERVICE</b> .....	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL BUDGETARY EXPENDITURES</b> .....	<b>85,098</b>	<b>62,242</b>	<b>22,856</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES</b> .....	<b>(19,834)</b>	<b>3,022</b>	<b>22,856</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	—	—	—
Operating Transfers-in .....	615	615	—
Operating Transfers-out .....	(16)	(16)	—
Encumbrance Reversions .....	768	768	—
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<b>1,367</b>	<b>1,367</b>	<b>—</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES</b> .....	<b>\$ (18,467)</b>	<b>4,389</b>	<b>\$ 22,856</b>
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1</b> .....		<u>37,523</u>	
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30</b> .....		<u><b>\$ 41,912</b></u>	

**REVENUE DISTRIBUTION**

**LOCAL TRANSPORTATION IMPROVEMENTS**

<b>REVENUE DISTRIBUTION</b>			<b>LOCAL TRANSPORTATION IMPROVEMENTS</b>		
<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
\$ 848,826	\$ 848,826	\$ —	\$ —	\$ —	\$ —
298,262	298,262	—	—	—	—
82,021	82,021	—	—	—	—
1,060,516	1,060,516	—	—	—	—
16,657	16,657	—	—	—	—
525,559	525,559	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
2,652	2,652	—	4,470	4,470	—
118	118	—	—	—	—
<b>2,834,611</b>	<b>2,834,611</b>	<b>—</b>	<b>4,470</b>	<b>4,470</b>	<b>—</b>
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
2,159,002	2,157,528	1,474	397	349	48
—	—	—	146,691	64,664	82,027
—	—	—	—	—	—
<b>2,159,002</b>	<b>2,157,528</b>	<b>1,474</b>	<b>147,088</b>	<b>65,013</b>	<b>82,075</b>
<b>675,609</b>	<b>677,083</b>	<b>1,474</b>	<b>(142,618)</b>	<b>(60,543)</b>	<b>82,075</b>
—	—	—	—	—	—
30,786	30,786	—	63,197	63,197	—
(724,132)	(724,132)	—	—	—	—
—	—	—	—	—	—
<b>(693,346)</b>	<b>(693,346)</b>	<b>—</b>	<b>63,197</b>	<b>63,197</b>	<b>—</b>
<b>\$ (17,737)</b>	<b>(16,263)</b>	<b>\$ 1,474</b>	<b>\$ (79,421)</b>	<b>2,654</b>	<b>\$ 82,075</b>
	<u>303,374</u>			<u>84,416</u>	
	<b>\$ 287,111</b>			<b>\$ 87,070</b>	

(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, 2000

(dollars in thousands)

(continued)

	<b>TOBACCO SETTLEMENT</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES:</b>			
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 .....	—	—	—
Tobacco Settlement .....	412,270	412,270	—
Investment Income.....	7,724	7,724	—
Other .....	—	—	—
<b>TOTAL REVENUES</b> .....	<b>419,994</b>	<b>419,994</b>	<b>—</b>
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT:</b>			
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 .....	—	—	—
<b>INTERGOVERNMENTAL</b> .....	—	—	—
<b>CAPITAL OUTLAY</b> .....	—	—	—
<b>DEBT SERVICE</b> .....	—	—	—
<b>TOTAL BUDGETARY EXPENDITURES</b> .....	<b>—</b>	<b>—</b>	<b>—</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES</b> .....	<b>419,994</b>	<b>419,994</b>	<b>—</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	—	—	—
Operating Transfers-in .....	—	—	—
Operating Transfers-out .....	—	—	—
Encumbrance Reversions .....	—	—	—
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<b>—</b>	<b>—</b>	<b>—</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES</b> .....	<b>\$ 419,994</b>	<b>419,994</b>	<b>\$ —</b>
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1</b> .....		—	
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30</b> .....		<b>\$ 419,994</b>	

**TOTAL SPECIAL REVENUE**

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ 852,584	\$ 852,584	\$ —
313,550	313,550	—
93,714	93,714	—
1,437,146	1,437,146	—
51,935	51,935	—
1,231,630	1,231,630	—
35,320	35,320	—
5,354,304	5,354,304	—
412,270	412,270	—
167,887	167,887	—
494,855	494,855	—
<b><u>10,445,195</u></b>	<b><u>10,445,195</u></b>	<b><u>—</u></b>
1,812,636	1,785,811	26,825
8,982	6,775	2,207
3,348,465	3,214,829	133,636
1,918,621	1,667,793	250,828
577,270	523,668	53,602
274,134	237,809	36,325
2,570,368	1,995,213	575,155
145,202	133,950	11,252
387,578	333,665	53,913
2,159,002	2,157,528	1,474
1,068,521	872,330	196,191
54,268	35,561	18,707
<b><u>14,325,047</u></b>	<b><u>12,964,932</u></b>	<b><u>1,360,115</u></b>
<b><u>(3,879,852)</u></b>	<b><u>(2,519,737)</u></b>	<b><u>1,360,115</u></b>
154,036	154,036	—
1,927,225	1,927,225	—
(983,776)	(983,776)	—
468,011	468,011	—
<b><u>1,565,496</u></b>	<b><u>1,565,496</u></b>	<b><u>—</u></b>
<b><u>\$ (2,314,356)</u></b>	<b><u>(954,241)</u></b>	<b><u>\$ 1,360,115</u></b>
	<b><u>(341,686)</u></b>	
	<b><u>\$ (1,295,927)</u></b>	



## ***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 that are authorized under Section 15 of Article VIII, Ohio Constitution, to finance coal research and development projects.

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

The **Highway Improvements Bond Retirement Fund** accounts for the payment of principal and interest on general obligation bonds that are authorized under Section 2g of Article VIII, Ohio Constitution, to finance the acquisition of rights-of-way and 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 that are authorized under Section 2h of Article VIII, Ohio Constitution, to finance the construction, improvement, and development of higher education facilities, public schools, and natural resources.

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

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

The **Vietnam Conflict Compensation Bond Retirement Fund** accounts for the payment of principal and interest on general obligation bonds that are authorized under Section 2j of Article VIII, Ohio Constitution, to provide funding for the 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 that are authorized under Section 2k of Article VIII, Ohio Constitution, to finance 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 that are authorized under Section 21 of Article VIII, Ohio Constitution, to finance 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 that are authorized under Section 2i of Article VIII, Ohio Constitution, to 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 that are authorized under Section 2m of Article VIII, Ohio Constitution, to 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 that are authorized under the authority of Section 5531.10, Ohio Revised Code, to finance the construction of the Spring-Sandusky Highway Project in Columbus.

The **Higher Education Capital Facilities Bond Service Fund** accounts for the payment of principal and interest on general obligation bonds that are authorized under Section 2n of Article VIII, Ohio Constitution, to finance the costs of capital facilities for state-supported and state-assisted institutions of higher education, including those for technical education.

The **Common Schools Capital Facilities Bond Service Fund** accounts for the payment of principal and interest on general obligation bonds that are authorized under Section 2n of Article VIII, Ohio Constitution, to finance the costs of facilities for a system of common schools throughout Ohio.

**STATE OF OHIO**  
**DEBT SERVICE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2000**  
(dollars in thousands)

	<u>ECONOMIC DEVELOPMENT BOND SERVICE</u>	<u>TRANSPORTATION CERTIFICATE RETIREMENT</u>	<u>COAL RESEARCH/ DEVELOPMENT BOND RETIREMENT</u>
<b>ASSETS</b>			
Cash Equity with Treasurer .....	\$ —	\$ —	\$ 73
Cash and Cash Equivalents .....	—	58	—
Investments .....	5,374	890	—
Collateral on Lent Securities .....	—	—	5
Receivables:			
Loans, Net .....	—	—	—
Other .....	—	—	—
Due from Other Funds .....	—	—	—
<b>TOTAL ASSETS</b> .....	<u>\$ 5,374</u>	<u>\$ 948</u>	<u>\$ 78</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<i>Liabilities:</i>			
Accrued Liabilities .....	\$ —	\$ —	\$ 3
Obligations Under Securities Lending .....	—	—	5
Refund and Other Liabilities .....	—	—	—
<b>Total Liabilities</b> .....	<u>—</u>	<u>—</u>	<u>8</u>
<i>Fund Balances:</i>			
<i>Reserved for:</i>			
Debt Service .....	5,374	948	70
Noncurrent Portion of Loans Receivable .....	—	—	—
Other:			
Assets in Excess of Debt Service Requirements .....	—	—	—
<b>Total Fund Balances</b> .....	<u>5,374</u>	<u>948</u>	<u>70</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b> ...	<u>\$ 5,374</u>	<u>\$ 948</u>	<u>\$ 78</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>
\$ 247	\$ 1	\$ 81	\$ 55,434	\$ 54	\$ —
163	60	355	430	345	38
—	—	—	—	—	—
16	—	5	3,668	4	—
—	—	—	—	—	—
1	—	1	265	—	—
1	—	—	115	—	—
<u>\$ 428</u>	<u>\$ 61</u>	<u>\$ 442</u>	<u>\$ 59,912</u>	<u>\$ 403</u>	<u>\$ 38</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
16	—	5	3,668	4	—
<u>148</u>	<u>55</u>	<u>305</u>	<u>180</u>	<u>245</u>	<u>35</u>
<u>164</u>	<u>55</u>	<u>310</u>	<u>3,848</u>	<u>249</u>	<u>35</u>
—	—	—	56,064	—	—
—	—	—	—	—	—
<u>264</u>	<u>6</u>	<u>132</u>	<u>—</u>	<u>154</u>	<u>3</u>
<u>264</u>	<u>6</u>	<u>132</u>	<u>56,064</u>	<u>154</u>	<u>3</u>
<u>\$ 428</u>	<u>\$ 61</u>	<u>\$ 442</u>	<u>\$ 59,912</u>	<u>\$ 403</u>	<u>\$ 38</u>

(continued)

**STATE OF OHIO**  
**DEBT SERVICE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2000**  
(dollars in thousands)  
(continued)

	<u>LOCAL INFRASTRUCTURE IMPROVEMENTS BOND RETIREMENT</u>	<u>OHIO PUBLIC FACILITIES COMMISSION</u>	<u>OHIO BUILDING AUTHORITY</u>
<b>ASSETS</b>			
Cash Equity with Treasurer .....	\$ 6	\$ —	\$ —
Cash and Cash Equivalents .....	—	101	18
Investments .....	—	2,264	50,007
Collateral on Lent Securities .....	2	—	—
Receivables:			
Loans, Net .....	—	3,058	—
Other .....	—	—	669
Due from Other Funds .....	—	1,115	—
<b>TOTAL ASSETS</b> .....	<u>\$ 8</u>	<u>\$ 6,538</u>	<u>\$ 50,694</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accrued Liabilities .....	\$ —	\$ —	\$ 321
Obligations Under Securities Lending .....	2	—	—
Refund and Other Liabilities .....	—	—	—
Total Liabilities .....	<u>2</u>	<u>—</u>	<u>321</u>
Fund Balances:			
Reserved for:			
Debt Service .....	6	3,480	50,373
Noncurrent Portion of Loans Receivable .....	—	3,058	—
Other:			
Assets in Excess of Debt Service Requirements .....	—	—	—
Total Fund Balances .....	<u>6</u>	<u>6,538</u>	<u>50,373</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b> ...	<u>\$ 8</u>	<u>\$ 6,538</u>	<u>\$ 50,694</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>HIGHER EDUCATION CAPITAL FACILITIES BOND SERVICE</u>
\$ —	\$ 209	\$ —	\$ 1,751	\$ —	\$ 496
124	—	—	—	—	—
31,405	—	500	—	159	—
—	14	—	156	—	32
—	—	—	—	—	—
35	—	—	10	—	2
—	—	—	4	—	1
<u>\$ 31,564</u>	<u>\$ 223</u>	<u>\$ 500</u>	<u>\$ 1,921</u>	<u>\$ 159</u>	<u>\$ 531</u>
\$ —	\$ 114	\$ —	\$ 66	\$ —	\$ 491
—	14	—	156	—	32
—	—	—	—	—	—
—	128	—	222	—	523
31,564	95	500	1,699	159	8
—	—	—	—	—	—
<u>31,564</u>	<u>95</u>	<u>500</u>	<u>1,699</u>	<u>159</u>	<u>8</u>
<u>\$ 31,564</u>	<u>\$ 223</u>	<u>\$ 500</u>	<u>\$ 1,921</u>	<u>\$ 159</u>	<u>\$ 531</u>

(continued)

**STATE OF OHIO**  
**DEBT SERVICE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2000**  
(dollars in thousands)  
(continued)

	<u>COMMON SCHOOLS CAPITAL FACILITIES BOND SERVICE</u>	<u>TOTAL</u>
<b>ASSETS</b>		
Cash Equity with Treasurer .....	\$ 5	\$ 58,357
Cash and Cash Equivalents .....	—	1,692
Investments .....	—	90,599
Collateral on Lent Securities .....	1	3,903
Receivables:		
Loans, Net .....	—	3,058
Other .....	—	983
Due from Other Funds .....	—	1,236
<b>TOTAL ASSETS</b> .....	<u>\$ 6</u>	<u>\$ 159,828</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accrued Liabilities .....	\$ —	\$ 995
Obligations Under Securities Lending .....	1	3,903
Refund and Other Liabilities .....	—	968
Total Liabilities .....	<u>1</u>	<u>5,866</u>
Fund Balances:		
Reserved for:		
Debt Service .....	5	150,345
Noncurrent Portion of Loans Receivable .....	—	3,058
Other:		
Assets in Excess of Debt Service Requirements .....	—	559
Total Fund Balances .....	<u>5</u>	<u>153,962</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b> ...	<u>\$ 6</u>	<u>\$ 159,828</u>

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# STATE OF OHIO

## DEBT SERVICE FUNDS

### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE FISCAL YEAR ENDED JUNE 30, 2000

(dollars in thousands)

	<u>ECONOMIC DEVELOPMENT BOND SERVICE</u>	<u>TRANSPORTATION CERTIFICATE RETIREMENT</u>	<u>COAL RESEARCH/ DEVELOPMENT BOND RETIREMENT</u>
<b>REVENUES:</b>			
Motor Vehicle Fuel Taxes .....	\$ —	\$ —	\$ —
Licenses, Permits and Fees .....	—	—	—
Investment Income .....	300	68	8
Other .....	—	698	—
<b>TOTAL REVENUES .....</b>	<b><u>300</u></b>	<b><u>766</u></b>	<b><u>8</u></b>
<b>EXPENDITURES:</b>			
DEBT SERVICE .....	16,135	763	5,681
<b>TOTAL EXPENDITURES .....</b>	<b><u>16,135</u></b>	<b><u>763</u></b>	<b><u>5,681</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES .....</b>	<b><u>(15,835)</u></b>	<b><u>3</u></b>	<b><u>(5,673)</u></b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers-in .....	15,803	—	5,680
Operating Transfers-out .....	—	—	(37)
<b>TOTAL OTHER FINANCING SOURCES (USES) .....</b>	<b><u>15,803</u></b>	<b><u>—</u></b>	<b><u>5,643</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES .....</b>	<b><u>(32)</u></b>	<b><u>3</u></b>	<b><u>(30)</u></b>
<b>FUND BALANCES (DEFICITS), JULY 1 .....</b>	<b><u>5,406</u></b>	<b><u>945</u></b>	<b><u>100</u></b>
<b>FUND BALANCES, JUNE 30 .....</b>	<b><u>\$ 5,374</u></b>	<b><u>\$ 948</u></b>	<b><u>\$ 70</u></b>

<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>
\$ —	\$ —	\$ —	\$ 34,688	\$ —	\$ —
—	—	—	12,334	—	—
14	—	4	3,693	3	—
—	—	—	—	—	—
<u>14</u>	<u>—</u>	<u>4</u>	<u>50,715</u>	<u>3</u>	<u>—</u>
—	—	—	53,642	—	—
—	—	—	53,642	—	—
<u>14</u>	<u>—</u>	<u>4</u>	<u>(2,927)</u>	<u>3</u>	<u>—</u>
—	—	—	—	—	—
—	—	(25)	(49)	(13)	—
—	—	(25)	(49)	(13)	—
<u>14</u>	<u>—</u>	<u>(21)</u>	<u>(2,976)</u>	<u>(10)</u>	<u>—</u>
<u>250</u>	<u>6</u>	<u>153</u>	<u>59,040</u>	<u>164</u>	<u>3</u>
<u>\$ 264</u>	<u>\$ 6</u>	<u>\$ 132</u>	<u>\$ 56,064</u>	<u>\$ 154</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, 2000

(dollars in thousands)

(continued)

	LOCAL INFRASTRUCTURE IMPROVEMENTS BOND RETIREMENT	OHIO PUBLIC FACILITIES COMMISSION	OHIO BUILDING AUTHORITY
<b>REVENUES:</b>			
Motor Vehicle Fuel Taxes .....	\$ —	\$ —	\$ —
Licenses, Permits and Fees .....	—	—	—
Investment Income .....	76	104	3,440
Other .....	5	—	—
<b>TOTAL REVENUES .....</b>	<b><u>81</u></b>	<b><u>104</u></b>	<b><u>3,440</u></b>
<b>EXPENDITURES:</b>			
DEBT SERVICE .....	115,364	431,238	270,613
<b>TOTAL EXPENDITURES .....</b>	<b><u>115,364</u></b>	<b><u>431,238</u></b>	<b><u>270,613</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES .....</b>	<b><u>(115,283)</u></b>	<b><u>(431,134)</u></b>	<b><u>(267,173)</u></b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers-in .....	115,307	430,280	271,380
Operating Transfers-out .....	—	—	(8,091)
<b>TOTAL OTHER FINANCING SOURCES (USES) .....</b>	<b><u>115,307</u></b>	<b><u>430,280</u></b>	<b><u>263,289</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES .....</b>	<b>24</b>	<b>(854)</b>	<b>(3,884)</b>
<b>FUND BALANCES (DEFICITS), JULY 1 .....</b>	<b><u>(18)</u></b>	<b><u>7,392</u></b>	<b><u>54,257</u></b>
<b>FUND BALANCES, JUNE 30 .....</b>	<b><u>\$ 6</u></b>	<b><u>\$ 6,538</u></b>	<b><u>\$ 50,373</u></b>

<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>HIGHER EDUCATION CAPITAL FACILITIES BOND SERVICE</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
147	—	—	—	—	—
1,930	1	28	1,926	155	8
—	—	—	—	81	—
<u>2,077</u>	<u>1</u>	<u>28</u>	<u>1,926</u>	<u>236</u>	<u>8</u>
1,395	12,290	41,734	79,561	10,136	—
<u>1,395</u>	<u>12,290</u>	<u>41,734</u>	<u>79,561</u>	<u>10,136</u>	<u>—</u>
<u>682</u>	<u>(12,289)</u>	<u>(41,706)</u>	<u>(77,635)</u>	<u>(9,900)</u>	<u>8</u>
40,029	12,328	41,690	78,160	9,904	—
(35,209)	(37)	—	(112)	—	—
<u>4,820</u>	<u>12,291</u>	<u>41,690</u>	<u>78,048</u>	<u>9,904</u>	<u>—</u>
5,502	2	(16)	413	4	8
<u>26,062</u>	<u>93</u>	<u>516</u>	<u>1,286</u>	<u>155</u>	<u>—</u>
<u>\$ 31,564</u>	<u>\$ 95</u>	<u>\$ 500</u>	<u>\$ 1,699</u>	<u>\$ 159</u>	<u>\$ 8</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, 2000

(dollars in thousands)

(continued)

	COMMON SCHOOLS CAPITAL FACILITIES BOND SERVICE	TOTAL
<b>REVENUES:</b>		
Motor Vehicle Fuel Taxes .....	\$ —	\$ 34,688
Licenses, Permits and Fees .....	—	12,481
Investment Income .....	11	11,769
Other .....	—	784
<b>TOTAL REVENUES</b> .....	<b>11</b>	<b>59,722</b>
<b>EXPENDITURES:</b>		
DEBT SERVICE .....	13,076	1,051,628
<b>TOTAL EXPENDITURES</b> .....	<b>13,076</b>	<b>1,051,628</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> .....	<b>(13,065)</b>	<b>(991,906)</b>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating Transfers-in .....	13,070	1,033,631
Operating Transfers-out .....	—	(43,573)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<b>13,070</b>	<b>990,058</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b> .....	<b>5</b>	<b>(1,848)</b>
<b>FUND BALANCES (DEFICITS), JULY 1</b> .....	<b>—</b>	<b>155,810</b>
<b>FUND BALANCES, JUNE 30</b> .....	<b>\$ 5</b>	<b>\$ 153,962</b>

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# 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, 2000

(dollars in thousands)

	<b>COAL RESEARCH / DEVELOPMENT BOND RETIREMENT</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES:</b>			
Motor Vehicle Fuel Taxes .....	\$ —	\$ —	\$ —
Licenses, Permits and Fees .....	—	—	—
Investment Income .....	10	10	—
Other .....	5,680	5,680	—
<b>TOTAL REVENUES</b> .....	<b>5,690</b>	<b>5,690</b>	<b>—</b>
<b>BUDGETARY EXPENDITURES:</b>			
DEBT SERVICE .....	5,719	5,719	—
<b>TOTAL BUDGETARY EXPENDITURES</b> .....	<b>5,719</b>	<b>5,719</b>	<b>—</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES</b> .....	<b>(29)</b>	<b>(29)</b>	<b>—</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	3	3	—
Operating Transfers-in .....	—	—	—
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<b>3</b>	<b>3</b>	<b>—</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES</b> .....	<b>\$ (26)</b>	<b>(26)</b>	<b>\$ —</b>
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JULY 1</b> .....		102	
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JUNE 30</b> .....		<b>\$ 76</b>	

**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>
<u>\$ —</u>	<u>—</u>	<u>\$ —</u>

237

\$ 250

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, 2000

(dollars in thousands)

(continued)

	<b>DEVELOPMENT BOND RETIREMENT</b>		<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	
<b>REVENUES:</b>			
Motor Vehicle Fuel Taxes .....	\$ —	\$ —	\$ —
Licenses, Permits and Fees .....	—	—	—
Investment Income .....	5	5	—
Other .....	—	—	—
<b>TOTAL REVENUES</b> .....	<b>5</b>	<b>5</b>	<b>—</b>
<b>BUDGETARY EXPENDITURES:</b>			
DEBT SERVICE .....	25	25	—
<b>TOTAL BUDGETARY EXPENDITURES</b> .....	<b>25</b>	<b>25</b>	<b>—</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES</b> .....	<b>(20)</b>	<b>(20)</b>	<b>—</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	—	—	—
Operating Transfers-in .....	—	—	—
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<b>—</b>	<b>—</b>	<b>—</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES</b> .....	<b>\$ (20)</b>	<b>(20)</b>	<b>\$ —</b>
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JULY 1</b> .....		<b>103</b>	
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JUNE 30</b> .....		<b>\$ 83</b>	

**HIGHWAY OBLIGATIONS  
BOND RETIREMENT**

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ 34,689	\$ 34,689	\$ —
12,343	12,343	—
3,646	3,646	—
—	—	—
<u>50,678</u>	<u>50,678</u>	<u>—</u>
53,691	53,691	—
<u>53,691</u>	<u>53,691</u>	<u>—</u>
<u>(3,013)</u>	<u>(3,013)</u>	<u>—</u>
—	—	—
—	—	—
—	—	—
<u>\$ (3,013)</u>	<u>(3,013)</u>	<u>\$ —</u>

**PUBLIC IMPROVEMENTS  
BOND RETIREMENT**

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ —	\$ —	\$ —
—	—	—
3	3	—
—	—	—
<u>3</u>	<u>3</u>	<u>—</u>
13	13	—
<u>13</u>	<u>13</u>	<u>—</u>
<u>(10)</u>	<u>(10)</u>	<u>—</u>
—	—	—
—	—	—
—	—	—
<u>\$ (10)</u>	<u>(10)</u>	<u>\$ —</u>
	<u>59,505</u>	
	<u>\$ 56,492</u>	
	<u>65</u>	
	<u>\$ 55</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, 2000

(dollars in thousands)

(continued)

	LOCAL INFRASTRUCTURE IMPROVEMENTS BOND RETIREMENT		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Motor Vehicle Fuel Taxes .....	\$ —	\$ —	\$ —
Licenses, Permits and Fees .....	—	—	—
Investment Income .....	79	79	—
Other .....	115,307	115,307	—
<b>TOTAL REVENUES</b> .....	<b>115,386</b>	<b>115,386</b>	<b>—</b>
<b>BUDGETARY EXPENDITURES:</b>			
DEBT SERVICE .....	122,501	115,633	6,868
<b>TOTAL BUDGETARY EXPENDITURES</b> .....	<b>122,501</b>	<b>115,633</b>	<b>6,868</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES</b> .....	<b>(7,115)</b>	<b>(247)</b>	<b>6,868</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	274	274	—
Operating Transfers-in .....	—	—	—
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<b>274</b>	<b>274</b>	<b>—</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES</b> .....	<b>\$ (6,841)</b>	<b>27</b>	<b>\$ 6,868</b>
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JULY 1</b> .....		<b>2</b>	
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JUNE 30</b> .....		<b>\$ 29</b>	

STATE PROJECTS BOND SERVICE			HIGHWAY CAPITAL IMPROVEMENTS BOND SERVICE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	2,195	2,195	—
12,329	12,329	—	—	—	—
<u>12,329</u>	<u>12,329</u>	<u>—</u>	<u>2,195</u>	<u>2,195</u>	<u>—</u>
12,870	12,387	483	84,672	80,048	4,624
<u>12,870</u>	<u>12,387</u>	<u>483</u>	<u>84,672</u>	<u>80,048</u>	<u>4,624</u>
<u>(541)</u>	<u>(58)</u>	<u>483</u>	<u>(82,477)</u>	<u>(77,853)</u>	<u>4,624</u>
114	114	—	66	66	—
—	—	—	78,160	78,160	—
<u>114</u>	<u>114</u>	<u>—</u>	<u>78,226</u>	<u>78,226</u>	<u>—</u>
<u>\$ (427)</u>	56	<u>\$ 483</u>	<u>\$ (4,251)</u>	373	<u>\$ 4,624</u>
	153			2,027	
	<u>\$ 209</u>			<u>\$ 2,400</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, 2000

(dollars in thousands)

(continued)

	HIGHER EDUCATION CAPITAL FACILITIES BOND SERVICE		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Motor Vehicle Fuel Taxes .....	\$ —	\$ —	\$ —
Licenses, Permits and Fees .....	—	—	—
Investment Income .....	8	8	—
Other .....	—	—	—
<b>TOTAL REVENUES</b> .....	<b>8</b>	<b>8</b>	<b>—</b>
<b>BUDGETARY EXPENDITURES:</b>			
DEBT SERVICE .....	4,375	—	4,375
<b>TOTAL BUDGETARY EXPENDITURES</b> .....	<b>4,375</b>	<b>—</b>	<b>4,375</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES</b> .....			
	<b>(4,367)</b>	<b>8</b>	<b>4,375</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	491	491	—
Operating Transfers-in .....	—	—	—
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<b>491</b>	<b>491</b>	<b>—</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES</b> .....			
	<b>\$ (3,876)</b>	<b>499</b>	<b>\$ 4,375</b>
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JULY 1</b> .....			
		—	
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES, JUNE 30</b> .....			
		<b>\$ 499</b>	

COMMON SCHOOLS CAPITAL FACILITIES

BOND SERVICE			TOTAL DEBT SERVICE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ —	\$ —	\$ —	\$ 34,689	\$ 34,689	\$ —
—	—	—	12,343	12,343	—
15	15	—	5,974	5,974	—
13,070	13,070	—	146,386	146,386	—
<u>13,085</u>	<u>13,085</u>	<u>—</u>	<u>199,392</u>	<u>199,392</u>	<u>—</u>
13,650	13,647	3	297,516	281,163	16,353
<u>13,650</u>	<u>13,647</u>	<u>3</u>	<u>297,516</u>	<u>281,163</u>	<u>16,353</u>
<u>(565)</u>	<u>(562)</u>	<u>3</u>	<u>(98,124)</u>	<u>(81,771)</u>	<u>16,353</u>
571	571	—	1,519	1,519	—
—	—	—	78,160	78,160	—
<u>571</u>	<u>571</u>	<u>—</u>	<u>79,679</u>	<u>79,679</u>	<u>—</u>
<u>\$ 6</u>	<u>9</u>	<u>\$ 3</u>	<u>\$ (18,445)</u>	<u>(2,092)</u>	<u>\$ 16,353</u>
	—			62,195	
	<u>\$ 9</u>			<u>\$ 60,103</u>	

## ***CAPITAL PROJECTS FUNDS***

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

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

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

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

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

The **Parks and Recreation Improvements Fund** accounts for bond proceeds that finance the capital improvement of 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, 2000**  
(dollars in thousands)

	<u>ARTS FACILITIES BUILDING IMPROVEMENTS</u>	<u>HIGHER EDUCATION IMPROVEMENTS</u>	<u>MENTAL HEALTH/ MENTAL RETARDATION FACILITIES IMPROVEMENTS</u>
<b>ASSETS</b>			
Cash Equity with Treasurer .....	\$ 21,603	\$ 81,515	\$ 33,710
Investments .....	—	—	—
Collateral on Lent Securities .....	1,433	5,397	2,204
Receivables:			
Loans, Net .....	—	—	—
Other .....	104	398	58
Due from Other Funds .....	<u>45</u>	<u>173</u>	<u>25</u>
<b>TOTAL ASSETS</b> .....	<b><u>\$ 23,185</u></b>	<b><u>\$ 87,483</u></b>	<b><u>\$ 35,997</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts Payable .....	\$ 589	\$ 27,284	\$ 1,449
Accrued Liabilities .....	—	—	—
Obligations Under Securities Lending .....	1,433	5,397	2,204
Intergovernmental Payable .....	—	—	—
Due to Other Funds .....	<u>—</u>	<u>1,115</u>	<u>—</u>
Total Liabilities .....	<u>2,022</u>	<u>33,796</u>	<u>3,653</u>
Fund Balances:			
Reserved for:			
Encumbrances .....	7,252	131,663	25,640
Noncurrent Portion of Loans Receivable .....	—	—	—
Other:			
Loan Commitments .....	—	1,089	—
Unreserved/Undesignated (Deficits) .....	<u>13,911</u>	<u>(79,065)</u>	<u>6,704</u>
Total Fund Balances .....	<u>21,163</u>	<u>53,687</u>	<u>32,344</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b> ...	<b><u>\$ 23,185</u></b>	<b><u>\$ 87,483</u></b>	<b><u>\$ 35,997</u></b>

<u>PARKS AND RECREATION IMPROVEMENTS</u>	<u>LOCAL INFRASTRUCTURE IMPROVEMENTS</u>	<u>OHIO BUILDING AUTHORITY</u>	<u>ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS</u>	<u>YOUTH SERVICES BUILDING IMPROVEMENTS</u>	<u>TRANSPORTATION BUILDING IMPROVEMENTS</u>
\$ 10,975	\$ 102,702	\$ —	\$ 43,164	\$ 19,695	\$ 264
—	—	7,133	—	—	—
716	6,771	—	2,872	1,308	19
—	175,331	—	—	—	—
52	486	54	208	95	1
23	211	—	90	41	1
<u>\$ 11,766</u>	<u>\$ 285,501</u>	<u>\$ 7,187</u>	<u>\$ 46,334</u>	<u>\$ 21,139</u>	<u>\$ 285</u>
\$ 1,753	\$ 2,779	\$ —	\$ 2,649	\$ 3,453	\$ 50
—	27	—	—	—	—
716	6,771	—	2,872	1,308	19
—	929	—	—	—	—
—	4	—	4	167	—
<u>2,469</u>	<u>10,510</u>	<u>—</u>	<u>5,525</u>	<u>4,928</u>	<u>69</u>
18,811	8	—	37,569	30,337	2,836
—	173,961	—	—	—	—
—	59,305	—	—	—	—
<u>(9,514)</u>	<u>41,717</u>	<u>7,187</u>	<u>3,240</u>	<u>(14,126)</u>	<u>(2,620)</u>
<u>9,297</u>	<u>274,991</u>	<u>7,187</u>	<u>40,809</u>	<u>16,211</u>	<u>216</u>
<u>\$ 11,766</u>	<u>\$ 285,501</u>	<u>\$ 7,187</u>	<u>\$ 46,334</u>	<u>\$ 21,139</u>	<u>\$ 285</u>

(continued)

**STATE OF OHIO**  
**CAPITAL PROJECTS FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2000**  
(dollars in thousands)  
(continued)

	<u>ADULT CORRECTIONAL BUILDING IMPROVEMENTS</u>	<u>HIGHWAY SAFETY BUILDING IMPROVEMENTS</u>	<u>OHIO PARKS AND NATURAL RESOURCES</u>
<b>ASSETS</b>			
Cash Equity with Treasurer .....	\$ 122,937	\$ 4,984	\$ 32,335
Investments .....	—	—	—
Collateral on Lent Securities .....	8,066	330	2,120
Receivables:			
Loans, Net .....	—	—	—
Other .....	396	25	51
Due from Other Funds .....	<u>172</u>	<u>11</u>	<u>22</u>
<b>TOTAL ASSETS</b> .....	<b><u>\$ 131,571</u></b>	<b><u>\$ 5,350</u></b>	<b><u>\$ 34,528</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts Payable .....	\$ 4,549	\$ 24	\$ 2,678
Accrued Liabilities .....	—	—	—
Obligations Under Securities Lending .....	8,066	330	2,120
Intergovernmental Payable .....	—	—	—
Due to Other Funds .....	<u>767</u>	<u>101</u>	<u>—</u>
Total Liabilities .....	<u>13,382</u>	<u>455</u>	<u>4,798</u>
Fund Balances:			
Reserved for:			
Encumbrances .....	49,413	4,653	17,069
Noncurrent Portion of Loans Receivable .....	—	—	—
Other:			
Loan Commitments .....	—	—	—
Unreserved/Undesignated (Deficits) .....	<u>68,776</u>	<u>242</u>	<u>12,661</u>
Total Fund Balances .....	<u>118,189</u>	<u>4,895</u>	<u>29,730</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b> ...	<b><u>\$ 131,571</u></b>	<b><u>\$ 5,350</u></b>	<b><u>\$ 34,528</u></b>

<u>HIGHWAY CAPITAL IMPROVEMENT</u>	<u>SPORTS FACILITIES BUILDING</u>	<u>INFRASTRUCTURE BANK OBLIGATIONS</u>	<u>TOTAL</u>
\$ 172,884	\$ 5,142	\$ 13,262	\$ 665,172
—	—	—	7,133
11,373	351	880	43,840
—	—	—	175,331
824	25	64	2,841
358	11	28	1,211
<u>\$ 185,439</u>	<u>\$ 5,529</u>	<u>\$ 14,234</u>	<u>\$ 895,528</u>
\$ 27,755	\$ 266	\$ 662	\$ 75,940
—	—	—	27
11,373	351	880	43,840
—	—	—	929
—	—	—	2,158
<u>39,128</u>	<u>617</u>	<u>1,542</u>	<u>122,894</u>
243,373	3,341	20,448	592,413
—	—	—	173,961
—	—	—	60,394
<u>(97,062)</u>	<u>1,571</u>	<u>(7,756)</u>	<u>(54,134)</u>
<u>146,311</u>	<u>4,912</u>	<u>12,692</u>	<u>772,634</u>
<u>\$ 185,439</u>	<u>\$ 5,529</u>	<u>\$ 14,234</u>	<u>\$ 895,528</u>

**STATE OF OHIO**  
**CAPITAL PROJECTS FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**  
*(dollars in thousands)*

	<u>ARTS FACILITIES BUILDING IMPROVEMENTS</u>	<u>HIGHER EDUCATION IMPROVEMENTS</u>	<u>HIGHWAY OBLIGATIONS CONSTRUCTION</u>
<b>REVENUES:</b>			
Investment Income .....	\$ 1,290	\$ 5,803	\$ 221
Other .....	<u>—</u>	<u>47</u>	<u>—</u>
<b>TOTAL REVENUES</b> .....	<u><b>1,290</b></u>	<u><b>5,850</b></u>	<u><b>221</b></u>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
Community and Economic Development .....	—	—	—
<b>CAPITAL OUTLAY</b> .....	24,172	269,996	—
<b>DEBT SERVICE</b> .....	<u>—</u>	<u>—</u>	<u>—</u>
<b>TOTAL EXPENDITURES</b> .....	<u><b>24,172</b></u>	<u><b>269,996</b></u>	<u>—</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> .....	<u><b>(22,882)</b></u>	<u><b>(264,146)</b></u>	<u><b>221</b></u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	—	246,390	—
Capital Leases .....	—	—	—
Operating Transfers-in .....	—	285	—
Operating Transfers-out .....	<u>(70)</u>	<u>(320)</u>	<u>(9,929)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<u><b>(70)</b></u>	<u><b>246,355</b></u>	<u><b>(9,929)</b></u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b> .....	<u><b>(22,952)</b></u>	<u><b>(17,791)</b></u>	<u><b>(9,708)</b></u>
<b>FUND BALANCES (DEFICITS), JULY 1</b> .....	44,115	71,478	9,708
Residual Equity Transfers-out .....	<u>—</u>	<u>—</u>	<u>—</u>
<b>FUND BALANCES, JUNE 30</b> .....	<u><u><b>\$ 21,163</b></u></u>	<u><u><b>\$ 53,687</b></u></u>	<u><u><b>\$ —</b></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>
\$ 1,114	\$ 360	\$ 5,653	\$ 470	\$ 3,287	\$ 1,448
96	22	902	—	—	—
<u>1,210</u>	<u>382</u>	<u>6,555</u>	<u>470</u>	<u>3,287</u>	<u>1,448</u>
—	—	830	—	—	—
21,700	15,283	86,328	3,654	68,696	23,732
—	—	47	—	—	—
<u>21,700</u>	<u>15,283</u>	<u>87,205</u>	<u>3,654</u>	<u>68,696</u>	<u>23,732</u>
<u>(20,490)</u>	<u>(14,901)</u>	<u>(80,650)</u>	<u>(3,184)</u>	<u>(65,409)</u>	<u>(22,284)</u>
29,883	19,732	120,506	252,269	—	—
—	—	—	—	1,426	—
—	—	—	—	2,959	—
—	(237)	(1)	(255,250)	—	—
<u>29,883</u>	<u>19,495</u>	<u>120,505</u>	<u>(2,981)</u>	<u>4,385</u>	<u>—</u>
9,393	4,594	39,855	(6,165)	(61,024)	(22,284)
22,951	4,703	235,136	13,352	105,565	38,495
—	—	—	—	(3,732)	—
<u>\$ 32,344</u>	<u>\$ 9,297</u>	<u>\$ 274,991</u>	<u>\$ 7,187</u>	<u>\$ 40,809</u>	<u>\$ 16,211</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, 2000**  
(dollars in thousands)  
(continued)

	<u>TRANSPORTATION BUILDING IMPROVEMENTS</u>	<u>ADULT CORRECTIONAL BUILDING IMPROVEMENTS</u>	<u>HIGHWAY SAFETY BUILDING IMPROVEMENTS</u>
<b>REVENUES:</b>			
Investment Income . . . . .	\$ 153	\$ 3,715	\$ 328
Other . . . . .	<u>—</u>	<u>79</u>	<u>—</u>
<b>TOTAL REVENUES . . . . .</b>	<b><u>153</u></b>	<b><u>3,794</u></b>	<b><u>328</u></b>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
Community and Economic Development . . . . .	—	—	—
<b>CAPITAL OUTLAY . . . . .</b>	<b>3,399</b>	<b>122,992</b>	<b>1,841</b>
<b>DEBT SERVICE . . . . .</b>	<b><u>—</u></b>	<b><u>—</u></b>	<b><u>—</u></b>
<b>TOTAL EXPENDITURES . . . . .</b>	<b><u>3,399</u></b>	<b><u>122,992</u></b>	<b><u>1,841</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES . . . . .</b>	<b><u>(3,246)</u></b>	<b><u>(119,198)</u></b>	<b><u>(1,513)</u></b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds . . . . .	—	—	—
Capital Leases . . . . .	—	—	—
Operating Transfers-in . . . . .	—	252,269	—
Operating Transfers-out . . . . .	<u>—</u>	<u>—</u>	<u>—</u>
<b>TOTAL OTHER FINANCING SOURCES (USES) . . . . .</b>	<b><u>—</u></b>	<b><u>252,269</u></b>	<b><u>—</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES . . . . .</b>	<b><u>(3,246)</u></b>	<b><u>133,071</u></b>	<b><u>(1,513)</u></b>
<b>FUND BALANCES (DEFICITS), JULY 1 . . . . .</b>	<b>3,462</b>	<b>(14,882)</b>	<b>6,408</b>
Residual Equity Transfers-out . . . . .	<u>—</u>	<u>—</u>	<u>—</u>
<b>FUND BALANCES, JUNE 30 . . . . .</b>	<b><u>\$ 216</u></b>	<b><u>\$ 118,189</u></b>	<b><u>\$ 4,895</u></b>

<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>
\$ 1,016	\$ 6,774	\$ 1,099	\$ 1,175	\$ 33,906
14	67	—	—	1,227
<u>1,030</u>	<u>6,841</u>	<u>1,099</u>	<u>1,175</u>	<u>35,133</u>
—	—	—	—	830
34,934	284,717	33,311	23,496	1,018,251
—	—	—	—	47
<u>34,934</u>	<u>284,717</u>	<u>33,311</u>	<u>23,496</u>	<u>1,019,128</u>
<u>(33,904)</u>	<u>(277,876)</u>	<u>(32,212)</u>	<u>(22,321)</u>	<u>(983,995)</u>
30,127	229,469	—	19,962	948,338
—	—	—	—	1,426
—	9,929	—	—	265,442
—	—	—	—	(265,807)
<u>30,127</u>	<u>239,398</u>	<u>—</u>	<u>19,962</u>	<u>949,399</u>
(3,777)	(38,478)	(32,212)	(2,359)	(34,596)
33,507	184,789	37,124	15,051	810,962
—	—	—	—	(3,732)
<u>\$ 29,730</u>	<u>\$ 146,311</u>	<u>\$ 4,912</u>	<u>\$ 12,692</u>	<u>\$ 772,634</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, 2000

(dollars in thousands)

	<b>ARTS FACILITIES BUILDING IMPROVEMENTS</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES:</b>			
Investment Income.....	\$ 1,797	\$ 1,797	\$ —
Other .....	—	—	—
<b>TOTAL REVENUES</b> .....	<b><u>1,797</u></b>	<b><u>1,797</u></b>	<b><u>—</u></b>
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT:</b>			
Community and Economic Development .....	—	—	—
<b>CAPITAL OUTLAY</b> .....	<b>32,278</b>	<b>14,744</b>	<b>17,534</b>
<b>DEBT SERVICE</b> .....	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL BUDGETARY EXPENDITURES</b> .....	<b><u>32,278</u></b>	<b><u>14,744</u></b>	<b><u>17,534</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>			
<b>OVER (UNDER) BUDGETARY EXPENDITURES</b> .....	<b><u>(30,481)</u></b>	<b><u>(12,947)</u></b>	<b><u>17,534</u></b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	—	—	—
Operating Transfers-in .....	—	—	—
Operating Transfers-out .....	(70)	(70)	—
Encumbrance Reversions .....	270	270	—
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<b><u>200</u></b>	<b><u>200</u></b>	<b><u>—</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING</b>			
<b>SOURCES OVER (UNDER) BUDGETARY EXPENDITURES</b>			
<b>AND OTHER FINANCING USES</b> .....	<b><u>\$ (30,281)</u></b>	<b><u>(12,747)</u></b>	<b><u>\$ 17,534</u></b>
<b>UNRESERVED, UNDESIGNATED BUDGETARY</b>			
<b>FUND BALANCES (DEFICITS), JULY 1</b> .....		<u>26,983</u>	
<b>UNRESERVED, UNDESIGNATED BUDGETARY</b>			
<b>FUND BALANCES (DEFICITS), JUNE 30</b> .....		<b><u>\$ 14,236</u></b>	

<b>HIGHER EDUCATION IMPROVEMENTS</b>			<b>HIGHWAY OBLIGATIONS CONSTRUCTION</b>		
<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
\$ 5,620	\$ 5,620	\$ —	\$ —	\$ —	\$ —
47	47	—	—	—	—
<u>5,667</u>	<u>5,667</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
—	—	—	—	—	—
708,813	268,723	440,090	—	—	—
—	—	—	—	—	—
<u>708,813</u>	<u>268,723</u>	<u>440,090</u>	<u>—</u>	<u>—</u>	<u>—</u>
<u>(703,146)</u>	<u>(263,056)</u>	<u>440,090</u>	<u>—</u>	<u>—</u>	<u>—</u>
246,390	246,390	—	—	—	—
285	285	—	—	—	—
(281)	(281)	—	(9,856)	(9,856)	—
12,585	12,585	—	—	—	—
<u>258,979</u>	<u>258,979</u>	<u>—</u>	<u>(9,856)</u>	<u>(9,856)</u>	<u>—</u>
<u>\$ (444,167)</u>	<u>(4,077)</u>	<u>\$ 440,090</u>	<u>\$ (9,856)</u>	<u>(9,856)</u>	<u>\$ —</u>
	<u>(68,733)</u>			<u>9,856</u>	
	<u>\$ (72,810)</u>			<u>\$ —</u>	

(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, 2000

(dollars in thousands)

(continued)

	<b>MENTAL HEALTH/MENTAL RETARDATION FACILITIES IMPROVEMENTS</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES:</b>			
Investment Income.....	\$ 922	\$ 922	\$ —
Other .....	96	96	—
<b>TOTAL REVENUES</b> .....	<b><u>1,018</u></b>	<b><u>1,018</u></b>	<b><u>—</u></b>
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT:</b>			
Community and Economic Development .....	—	—	—
<b>CAPITAL OUTLAY</b> .....	<b>88,481</b>	<b>26,602</b>	<b>61,879</b>
<b>DEBT SERVICE</b> .....	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL BUDGETARY EXPENDITURES</b> .....	<b><u>88,481</u></b>	<b><u>26,602</u></b>	<b><u>61,879</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES</b> .....	<b><u>(87,463)</u></b>	<b><u>(25,584)</u></b>	<b><u>61,879</u></b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	29,883	29,883	—
Operating Transfers-in .....	—	—	—
Operating Transfers-out .....	—	—	—
Encumbrance Reversions .....	677	677	—
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<b><u>30,560</u></b>	<b><u>30,560</u></b>	<b><u>—</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES</b> .....	<b><u>\$ (56,903)</u></b>	<b><u>4,976</u></b>	<b><u>\$ 61,879</u></b>
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1</b> .....		<u>2,122</u>	
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30</b> .....		<b><u>\$ 7,098</u></b>	

<b>PARKS AND RECREATION IMPROVEMENTS</b>			<b>LOCAL INFRASTRUCTURE IMPROVEMENTS</b>		
<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
\$ 168	\$ 168	\$ —	\$ 5,382	\$ 5,382	\$ —
21	21	—	11,116	11,116	—
<b>189</b>	<b>189</b>	<b>—</b>	<b>16,498</b>	<b>16,498</b>	<b>—</b>
—	—	—	929	851	78
51,920	23,141	28,779	342,425	124,476	217,949
—	—	—	105	105	—
<b>51,920</b>	<b>23,141</b>	<b>28,779</b>	<b>343,459</b>	<b>125,432</b>	<b>218,027</b>
<b>(51,731)</b>	<b>(22,952)</b>	<b>28,779</b>	<b>(326,961)</b>	<b>(108,934)</b>	<b>218,027</b>
19,732	19,732	—	120,506	120,506	—
6,000	6,000	—	—	—	—
(6,237)	(6,237)	—	(1)	(1)	—
940	940	—	3	3	—
<b>20,435</b>	<b>20,435</b>	<b>—</b>	<b>120,508</b>	<b>120,508</b>	<b>—</b>
<b>\$ (31,296)</b>	<b>(2,517)</b>	<b>\$ 28,779</b>	<b>\$ (206,453)</b>	<b>11,574</b>	<b>\$ 218,027</b>
	<b>(6,848)</b>			<b>92,711</b>	
	<b>\$ (9,365)</b>			<b>\$ 104,285</b>	

(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, 2000

(dollars in thousands)

(continued)

	<b>ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS</b>		<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	
<b>REVENUES:</b>			
Investment Income.....	\$ 4,131	\$ 4,131	\$ —
Other .....	2,962	2,962	—
<b>TOTAL REVENUES</b> .....	<b>7,093</b>	<b>7,093</b>	<b>—</b>
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT:</b>			
Community and Economic Development .....	—	—	—
<b>CAPITAL OUTLAY</b> .....	222,528	73,717	148,811
<b>DEBT SERVICE</b> .....	—	—	—
<b>TOTAL BUDGETARY EXPENDITURES</b> .....	<b>222,528</b>	<b>73,717</b>	<b>148,811</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES</b> .....	<b>(215,435)</b>	<b>(66,624)</b>	<b>148,811</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	—	—	—
Operating Transfers-in .....	—	—	—
Operating Transfers-out .....	—	—	—
Encumbrance Reversions .....	4,054	4,054	—
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<b>4,054</b>	<b>4,054</b>	<b>—</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES</b> .....	<b>\$ (211,381)</b>	<b>(62,570)</b>	<b>\$ 148,811</b>
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1</b> .....		66,699	
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30</b> .....		<b>\$ 4,129</b>	

<b>YOUTH SERVICES BUILDING IMPROVEMENTS</b>			<b>TRANSPORTATION BUILDING IMPROVEMENTS</b>		
<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
\$ 1,717	\$ 1,717	\$ —	\$ 100	\$ 100	\$ —
—	—	—	—	—	—
<u>1,717</u>	<u>1,717</u>	<u>—</u>	<u>100</u>	<u>100</u>	<u>—</u>
—	—	—	—	—	—
69,084	33,607	35,477	20,578	1,176	19,402
—	—	—	—	—	—
<u>69,084</u>	<u>33,607</u>	<u>35,477</u>	<u>20,578</u>	<u>1,176</u>	<u>19,402</u>
<u>(67,367)</u>	<u>(31,890)</u>	<u>35,477</u>	<u>(20,478)</u>	<u>(1,076)</u>	<u>19,402</u>
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
713	713	—	1,892	1,892	—
<u>713</u>	<u>713</u>	<u>—</u>	<u>1,892</u>	<u>1,892</u>	<u>—</u>
<u>\$ (66,654)</u>	<u>(31,177)</u>	<u>\$ 35,477</u>	<u>\$ (18,586)</u>	<u>816</u>	<u>\$ 19,402</u>
	<u>17,370</u>			<u>(3,415)</u>	
	<u>\$ (13,807)</u>			<u>\$ (2,599)</u>	

(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, 2000

(dollars in thousands)  
(continued)

	<b>ADULT CORRECTIONAL BUILDING IMPROVEMENTS</b>		
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUES:</b>			
Investment Income.....	\$ 3,889	\$ 3,889	\$ —
Other .....	2	2	—
<b>TOTAL REVENUES</b> .....	<b>3,891</b>	<b>3,891</b>	<b>—</b>
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT:</b>			
Community and Economic Development .....	—	—	—
<b>CAPITAL OUTLAY</b> .....	271,008	67,198	203,810
<b>DEBT SERVICE</b> .....	—	—	—
<b>TOTAL BUDGETARY EXPENDITURES</b> .....	<b>271,008</b>	<b>67,198</b>	<b>203,810</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES</b> .....	<b>(267,117)</b>	<b>(63,307)</b>	<b>203,810</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	252,344	252,344	—
Operating Transfers-in .....	—	—	—
Operating Transfers-out .....	—	—	—
Encumbrance Reversions .....	3,800	3,800	—
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<b>256,144</b>	<b>256,144</b>	<b>—</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES</b> .....	<b>\$ (10,973)</b>	<b>192,837</b>	<b>\$ 203,810</b>
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1</b> .....		(123,321)	
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30</b> .....		<b>\$ 69,516</b>	

<b>HIGHWAY SAFETY BUILDING IMPROVEMENTS</b>			<b>OHIO PARKS AND NATURAL RESOURCES</b>		
<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
\$ 330	\$ 330	\$ —	\$ 1,052	\$ 1,052	\$ —
—	—	—	15	15	—
<u>330</u>	<u>330</u>	<u>—</u>	<u>1,067</u>	<u>1,067</u>	<u>—</u>
—	—	—	—	—	—
25,219	2,315	22,904	101,450	22,353	79,097
—	—	—	—	—	—
<u>25,219</u>	<u>2,315</u>	<u>22,904</u>	<u>101,450</u>	<u>22,353</u>	<u>79,097</u>
<u>(24,889)</u>	<u>(1,985)</u>	<u>22,904</u>	<u>(100,383)</u>	<u>(21,286)</u>	<u>79,097</u>
—	—	—	30,127	30,127	—
—	—	—	—	—	—
—	—	—	—	—	—
211	211	—	1,423	1,423	—
<u>211</u>	<u>211</u>	<u>—</u>	<u>31,550</u>	<u>31,550</u>	<u>—</u>
<u>\$ (24,678)</u>	(1,774)	<u>\$ 22,904</u>	<u>\$ (68,833)</u>	10,264	<u>\$ 79,097</u>
	<u>2,074</u>			<u>2,803</u>	
	<u>\$ 300</u>			<u>\$ 13,067</u>	

(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, 2000

(dollars in thousands)  
(continued)

	<b>HIGHWAY CAPITAL IMPROVEMENT</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES:</b>			
Investment Income.....	\$ 6,722	\$ 6,722	\$ —
Other .....	67	67	—
<b>TOTAL REVENUES</b> .....	<u>6,789</u>	<u>6,789</u>	<u>—</u>
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT:</b>			
Community and Economic Development .....	—	—	—
<b>CAPITAL OUTLAY</b> .....	248,771	240,064	8,707
<b>DEBT SERVICE</b> .....	—	—	—
<b>TOTAL BUDGETARY EXPENDITURES</b> .....	<u>248,771</u>	<u>240,064</u>	<u>8,707</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES</b> .....	<u>(241,982)</u>	<u>(233,275)</u>	<u>8,707</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	229,469	229,469	—
Operating Transfers-in .....	9,856	9,856	—
Operating Transfers-out .....	—	—	—
Encumbrance Reversions .....	11,512	11,512	—
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<u>250,837</u>	<u>250,837</u>	<u>—</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES</b> .....	<u>\$ 8,855</u>	17,562	<u>\$ 8,707</u>
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1</b> .....		<u>(113,019)</u>	
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30</b> .....		<u>\$ (95,457)</u>	

<b>SPORTS FACILITIES BUILDING</b>			<b>INFRASTRUCTURE BANK OBLIGATIONS</b>		
<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
\$ 1,165	\$ 1,165	\$ —	\$ 1,040	\$ 1,040	\$ —
—	—	—	—	—	—
<u>1,165</u>	<u>1,165</u>	<u>—</u>	<u>1,040</u>	<u>1,040</u>	<u>—</u>
—	—	—	—	—	—
—	—	—	45,585	7,623	37,962
—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>—</u>	<u>45,585</u>	<u>7,623</u>	<u>37,962</u>
<u>1,165</u>	<u>1,165</u>	<u>—</u>	<u>(44,545)</u>	<u>(6,583)</u>	<u>37,962</u>
—	—	—	19,962	19,962	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	169	169	—
<u>—</u>	<u>—</u>	<u>—</u>	<u>20,131</u>	<u>20,131</u>	<u>—</u>
<u>\$ 1,165</u>	<u>1,165</u>	<u>\$ —</u>	<u>\$ (24,414)</u>	<u>13,548</u>	<u>\$ 37,962</u>
	<u>640</u>			<u>(21,098)</u>	
	<u>\$ 1,805</u>			<u>\$ (7,550)</u>	

(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, 2000

(dollars in thousands)  
(continued)

	<b>TOTAL CAPITAL PROJECTS</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES:</b>			
Investment Income.....	\$ 34,035	\$ 34,035	\$ —
Other .....	14,326	14,326	—
<b>TOTAL REVENUES</b> .....	<b>48,361</b>	<b>48,361</b>	<b>—</b>
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT:</b>			
Community and Economic Development .....	929	851	78
<b>CAPITAL OUTLAY</b> .....	2,228,140	905,739	1,322,401
<b>DEBT SERVICE</b> .....	105	105	—
<b>TOTAL BUDGETARY EXPENDITURES</b> .....	<b>2,229,174</b>	<b>906,695</b>	<b>1,322,479</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES</b> .....	<b>(2,180,813)</b>	<b>(858,334)</b>	<b>1,322,479</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Proceeds .....	948,413	948,413	—
Operating Transfers-in .....	16,141	16,141	—
Operating Transfers-out .....	(16,445)	(16,445)	—
Encumbrance Reversions .....	38,249	38,249	—
<b>TOTAL OTHER FINANCING SOURCES (USES)</b> .....	<b>986,358</b>	<b>986,358</b>	<b>—</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES</b> .....	<b>\$ (1,194,455)</b>	<b>128,024</b>	<b>\$ 1,322,479</b>
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JULY 1</b> .....		(115,176)	
<b>UNRESERVED, UNDESIGNATED BUDGETARY FUND BALANCES (DEFICITS), JUNE 30</b> .....		<b>\$ 12,848</b>	

## ***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, 2000**  
(dollars in thousands)

	<u>TUITION TRUST AUTHORITY</u>	<u>LIQUOR CONTROL</u>	<u>OHIO LOTTERY COMMISSION</u>
<b>ASSETS</b>			
<i>Current Assets:</i>			
Cash Equity with Treasurer .....	\$ 37	\$ 8,981	\$ 84,792
Cash and Cash Equivalents .....	—	5,163	12,140
Investments .....	39,201	—	—
Collateral on Lent Securities .....	3	583	5,634
<i>Receivables:</i>			
Premiums and Assessments .....	—	—	—
Investment Trade .....	—	—	—
Other .....	—	—	33,475
Due from Other Funds .....	—	5	—
Inventories .....	—	25,768	—
Other Assets .....	—	145	4,489
<b>Total Current Assets</b> .....	<u>39,241</u>	<u>40,645</u>	<u>140,530</u>
<i>Restricted Assets:</i>			
Cash Equity with Treasurer .....	—	—	17,504
Cash and Cash Equivalents .....	31	—	—
Dedicated Investments .....	457,211	—	1,150,617
Collateral on Lent Securities .....	—	—	209,710
Other Receivables .....	—	—	6,774
<b>Total Restricted Assets</b> .....	<u>457,242</u>	<u>—</u>	<u>1,384,605</u>
Noncurrent Assets-Investments .....	—	—	—
Fixed Assets (net of accumulated depreciation) .....	261	2,713	15,341
<b>TOTAL ASSETS</b> .....	<u>\$ 496,744</u>	<u>\$ 43,358</u>	<u>\$ 1,540,476</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<i>Current Liabilities:</i>			
Accounts Payable .....	\$ 95	\$ 21,167	\$ 12,012
Accrued Liabilities .....	154	772	1,153
Obligations Under Securities Lending .....	3	583	5,633
Investment Trade Payable .....	—	—	—
Due to Other Funds .....	—	2,479	—
Deferred Revenue .....	—	—	2,366
Refund and Other Liabilities .....	2,013	1,516	20,271
Revenue Bonds .....	—	—	—
<b>Total Current Liabilities</b> .....	<u>2,265</u>	<u>26,517</u>	<u>41,435</u>
<i>Liabilities Payable from Restricted Assets:</i>			
Deferred Prize Awards Payable .....	—	—	1,179,362
Obligations Under Securities Lending .....	—	—	209,710
Benefits Payable .....	385,700	—	—
<b>Total Liabilities Payable from Restricted Assets</b> .....	<u>385,700</u>	<u>—</u>	<u>1,389,072</u>
<i>Noncurrent Liabilities:</i>			
Accrued Liabilities .....	—	2,291	3,184
Benefits Payable .....	—	—	—
Revenue Bonds .....	—	—	—
<b>Total Noncurrent Liabilities</b> .....	<u>—</u>	<u>2,291</u>	<u>3,184</u>
<b>Total Liabilities</b> .....	<u>387,965</u>	<u>28,808</u>	<u>1,433,691</u>
<i>Fund Equity:</i>			
Contributed Capital .....	—	—	—
<i>Retained Earnings:</i>			
<i>Reserved For:</i>			
Tuition Benefits Payable .....	71,543	—	—
Insurance Claims Payable .....	—	—	—
Unreserved .....	37,236	14,550	106,785
<b>Total Fund Equity</b> .....	<u>108,779</u>	<u>14,550</u>	<u>106,785</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b> .....	<u>\$ 496,744</u>	<u>\$ 43,358</u>	<u>\$ 1,540,476</u>

<u>WORKERS' COMPENSATION</u>	<u>UNDERGROUND PARKING GARAGE</u>	<u>OFFICE OF AUDITOR OF STATE</u>	<u>TOTAL</u>
\$ 5,671	\$ 2,318	\$ 9,586	\$ 111,385
1,728,351	—	—	1,745,654
—	—	—	39,201
2,327,772	153	—	2,334,145
2,547,108	—	—	2,547,108
368,174	—	—	368,174
283,363	53	9,918	326,809
—	—	1,783	1,788
—	—	—	25,768
16,696	—	—	21,330
<u>7,277,135</u>	<u>2,524</u>	<u>21,287</u>	<u>7,521,362</u>
—	—	—	17,504
—	—	—	31
—	—	—	1,607,828
—	—	—	209,710
—	—	—	6,774
—	—	—	1,841,847
17,640,089	—	—	17,640,089
182,535	7,111	6,682	214,643
<u>\$ 25,099,759</u>	<u>\$ 9,635</u>	<u>\$ 27,969</u>	<u>\$ 27,217,941</u>
\$ 5,837	\$ 17	\$ 1,515	\$ 40,643
—	55	3,147	5,281
2,327,772	153	—	2,334,144
1,286,871	—	—	1,286,871
—	—	—	2,479
435,841	—	—	438,207
2,344,500	—	149	2,368,449
8,000	—	—	8,000
<u>6,408,821</u>	<u>225</u>	<u>4,811</u>	<u>6,484,074</u>
—	—	—	1,179,362
—	—	—	209,710
—	—	—	385,700
—	—	—	1,774,772
19,550	116	6,404	31,545
12,044,911	—	—	12,044,911
177,155	—	—	177,155
<u>12,241,616</u>	<u>116</u>	<u>6,404</u>	<u>12,253,611</u>
<u>18,650,437</u>	<u>341</u>	<u>11,215</u>	<u>20,512,457</u>
—	411	—	411
—	—	—	71,543
108,431	—	—	108,431
6,340,891	8,883	16,754	6,525,099
<u>6,449,322</u>	<u>9,294</u>	<u>16,754</u>	<u>6,705,484</u>
<u>\$ 25,099,759</u>	<u>\$ 9,635</u>	<u>\$ 27,969</u>	<u>\$ 27,217,941</u>

**STATE OF OHIO**  
**ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES**  
**IN RETAINED EARNINGS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**  
(dollars in thousands)

	<u>TUITION TRUST AUTHORITY</u>	<u>LIQUOR CONTROL</u>	<u>OHIO LOTTERY COMMISSION</u>
<b>OPERATING REVENUES:</b>			
Charges for Sales and Services . . . . .	\$ 63,206	\$ 427,085	\$ 2,150,401
Premium and Assessment Income . . . . .	—	—	—
Investment Income . . . . .	26,829	—	73,840
Other . . . . .	—	1,000	5,388
<b>TOTAL OPERATING REVENUES</b> . . . . .	<u><b>90,035</b></u>	<u><b>428,085</b></u>	<u><b>2,229,629</b></u>
<b>OPERATING EXPENSES:</b>			
Costs of Sales and Services . . . . .	—	264,206	—
Administration . . . . .	4,258	46,096	95,456
Premium Dividend Credits and Rebates . . . . .	—	—	—
Bonuses and Commissions . . . . .	—	—	135,003
Prizes . . . . .	—	—	1,274,979
Benefits and Claims . . . . .	85,170	—	—
Depreciation . . . . .	132	847	8,123
Other . . . . .	—	318	122,923
<b>TOTAL OPERATING EXPENSES</b> . . . . .	<u><b>89,560</b></u>	<u><b>311,467</b></u>	<u><b>1,636,484</b></u>
<b>OPERATING INCOME (LOSS)</b> . . . . .	<u><b>475</b></u>	<u><b>116,618</b></u>	<u><b>593,145</b></u>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Investment Income . . . . .	—	—	—
Interest Expense . . . . .	—	(11)	(175)
Other . . . . .	(1)	(13)	(95)
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b> . . . . .	<u><b>(1)</b></u>	<u><b>(24)</b></u>	<u><b>(270)</b></u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b> . . . . .	<u><b>474</b></u>	<u><b>116,594</b></u>	<u><b>592,875</b></u>
<b>OPERATING TRANSFERS:</b>			
Operating Transfers-in . . . . .	—	—	—
Operating Transfers-out . . . . .	—	(114,443)	(686,020)
<b>TOTAL OPERATING TRANSFERS</b> . . . . .	<u><b>—</b></u>	<u><b>(114,443)</b></u>	<u><b>(686,020)</b></u>
<b>NET INCOME (LOSS) BEFORE EXTRAORDINARY ITEM</b> . . . . .	<b>474</b>	<b>2,151</b>	<b>(93,145)</b>
<b>EXTRAORDINARY GAIN ON DEFERRED LOTTERY PRIZE PAYOUT OPTION</b> . . . . .	—	—	7,408
<b>NET INCOME (LOSS)</b> . . . . .	<b>474</b>	<b>2,151</b>	<b>(85,737)</b>
<b>RETAINED EARNINGS, JULY 1 (as restated)</b> . . . . .	<u>108,305</u>	<u>12,399</u>	<u>192,522</u>
<b>RETAINED EARNINGS, JUNE 30</b> . . . . .	<u><b>\$ 108,779</b></u>	<u><b>\$ 14,550</b></u>	<u><b>\$ 106,785</b></u>

<u>WORKERS' COMPENSATION</u>	<u>UNDERGROUND PARKING GARAGE</u>	<u>OFFICE OF AUDITOR OF STATE</u>	<u>TOTAL</u>
\$ —	\$ 2,644	\$ 37,208	\$ 2,680,544
2,720,282	—	—	2,720,282
1,624,008	—	—	1,724,677
17,221	—	17	23,626
<u>4,361,511</u>	<u>2,644</u>	<u>37,225</u>	<u>7,149,129</u>
—	—	58,533	322,739
55,523	1,498	9,126	211,957
1,328,207	—	—	1,328,207
—	—	—	135,003
—	—	—	1,274,979
1,487,228	—	—	1,572,398
13,179	420	4,847	27,548
257,765	—	592	381,598
<u>3,141,902</u>	<u>1,918</u>	<u>73,098</u>	<u>5,254,429</u>
<u>1,219,609</u>	<u>726</u>	<u>(35,873)</u>	<u>1,894,700</u>
—	99	—	99
—	—	—	(186)
(2,328)	—	(580)	(3,017)
<u>(2,328)</u>	<u>99</u>	<u>(580)</u>	<u>(3,104)</u>
<u>1,217,281</u>	<u>825</u>	<u>(36,453)</u>	<u>1,891,596</u>
—	—	35,282	35,282
(6,646)	(773)	—	(807,882)
<u>(6,646)</u>	<u>(773)</u>	<u>35,282</u>	<u>(772,600)</u>
1,210,635	52	(1,171)	1,118,996
—	—	—	7,408
<u>1,210,635</u>	<u>52</u>	<u>(1,171)</u>	<u>1,126,404</u>
5,238,687	8,831	17,925	5,578,669
<u>\$ 6,449,322</u>	<u>\$ 8,883</u>	<u>\$ 16,754</u>	<u>\$ 6,705,073</u>



**STATE OF OHIO**  
**ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**  
(dollars in thousands)

	TUITION TRUST AUTHORITY	LIQUOR CONTROL	OHIO LOTTERY COMMISSION
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Received from Customers.....	\$ 63,206	\$ 427,512	\$ 2,146,403
Cash Received from Premiums and Assessments.....	—	—	—
Cash Received from Quasi-External Transactions with Other Funds.....	8	1	139
Other Operating Cash Receipts.....	—	1,024	5,249
Cash Payments to Suppliers for Goods and Services.....	(1,190)	(297,098)	(67,377)
Cash Payments to Employees for Services.....	(2,184)	(15,482)	(21,045)
Cash Payments for Benefits and Claims.....	(16,852)	—	—
Cash Payments for Lottery Prizes.....	—	—	(1,532,930)
Cash Payments for Bonuses and Commissions.....	—	—	(134,988)
Cash Payments for Premium Dividend Credits and Rebates.....	—	—	—
Cash Payments for Quasi-External Transactions with Other Funds.....	(105)	(261)	(2,134)
Other Operating Cash Payments.....	(6)	(62)	(284)
<b>NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>42,877</b>	<b>115,634</b>	<b>393,033</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Operating Transfers-in .....	—	—	—
Operating Transfers-out .....	—	(114,443)	(686,020)
<b>NET CASH FLOWS PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>—</b>	<b>(114,443)</b>	<b>(686,020)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Principal Payments on Bonds and Capital Leases.....	—	(319)	(911)
Interest Paid .....	—	(11)	(174)
Acquisition and Construction of Capital Assets .....	(56)	(945)	(1,996)
Proceeds from Sales of Fixed Assets .....	—	69	112
<b>NET CASH FLOWS PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(56)</b>	<b>(1,206)</b>	<b>(2,969)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of Investments.....	(905,293)	—	(304,953)
Proceeds from the Sales and Maturities of Investments .....	842,804	—	502,509
Investment Income Received .....	19,189	—	80,791
Borrower Rebates and Agent Fees.....	—	—	(36,672)
<b>NET CASH FLOWS PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>(43,300)</b>	<b>—</b>	<b>241,675</b>
<b>NET INCREASE (DECREASE) IN CASH &amp; CASH EQUIVALENTS</b>	<b>(479)</b>	<b>(15)</b>	<b>(54,281)</b>
<b>CASH AND CASH EQUIVALENTS, JULY 1</b> .....	<b>547</b>	<b>14,159</b>	<b>168,717</b>
<b>CASH AND CASH EQUIVALENTS, JUNE 30</b> .....	<b>\$ 68</b>	<b>\$ 14,144</b>	<b>\$ 114,436</b>

<b>WORKERS' COMPENSATION</b>	<b>UNDERGROUND PARKING GARAGE</b>	<b>OFFICE OF AUDITOR OF STATE</b>	<b>TOTAL</b>
\$ —	\$ 2,107	\$ 28,920	\$ 2,668,148
750,411	—	—	750,411
253	534	6,779	7,714
36,235	—	17	42,525
(81,744)	(416)	(9,476)	(457,301)
(235,930)	(1,090)	(59,594)	(335,325)
(1,727,401)	—	—	(1,744,253)
—	—	—	(1,532,930)
—	—	—	(134,988)
(250,962)	—	—	(250,962)
(2,009)	(5)	(55)	(4,569)
—	(1)	(164)	(517)
<b>(1,511,147)</b>	<b>1,129</b>	<b>(33,573)</b>	<b>(992,047)</b>
—	—	37,300	37,300
(6,646)	(773)	—	(807,882)
<b>(6,646)</b>	<b>(773)</b>	<b>37,300</b>	<b>(770,582)</b>
(7,000)	—	(122)	(8,352)
(9,209)	—	(29)	(9,423)
(9,560)	(85)	(4,605)	(17,247)
14,435	—	—	14,616
<b>(11,334)</b>	<b>(85)</b>	<b>(4,756)</b>	<b>(20,406)</b>
(31,596,847)	—	—	(32,807,093)
32,152,672	—	—	33,497,985
935,421	97	—	1,035,498
(129,145)	—	—	(165,817)
<b>1,362,101</b>	<b>97</b>	<b>—</b>	<b>1,560,573</b>
<b>(167,026)</b>	<b>368</b>	<b>(1,029)</b>	<b>(222,462)</b>
1,901,048	1,950	10,615	2,097,036
<b>\$ 1,734,022</b>	<b>\$ 2,318</b>	<b>\$ 9,586</b>	<b>\$ 1,874,574</b>

(continued)

**STATE OF OHIO**  
**ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**  
(dollars in thousands)  
(continued)

	<u>TUITION TRUST AUTHORITY</u>	<u>LIQUOR CONTROL</u>	<u>OHIO LOTTERY COMMISSION</u>
<b>RECONCILIATION OF OPERATING INCOME TO</b>			
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating Income (Loss).....	\$ 475	\$ 116,618	\$ 593,145
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Investment Income.....	(26,829)	—	(73,840)
Borrower Rebates and Agent Fees.....	—	—	36,672
Depreciation .....	132	847	8,123
Provision for Uncollectible Accounts.....	—	—	—
Amortization of Premiums and Discounts.....	—	—	85,967
Interest on Bonds, Notes and Capital Leases.....	—	—	—
Decrease (Increase) in Assets:			
Premiums and Assessments Receivable.....	—	—	—
Other Receivables .....	1	—	(5,124)
Due from Other Funds .....	—	79	—
Inventories .....	—	(312)	—
Other Assets .....	—	6	1,302
Increase (Decrease) in Liabilities:			
Accounts Payable .....	18	(1,964)	4,009
Accrued Liabilities .....	—	(19)	59
Due to Other Funds .....	—	192	—
Deferred Revenue .....	—	—	1,125
Benefits Payable.....	—	—	—
Refund and Other Liabilities.....	(37)	187	(1,488)
Liabilities Payable from Restricted Assets.....	69,117	—	(256,917)
<b>NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>\$ 42,877</b>	<b>\$ 115,634</b>	<b>\$ 393,033</b>
<b>NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:</b>			
Change in Fair Value of Investments.....	\$ (3,488)	\$ —	\$ 36,031
Fixed Assets Acquired under Capital Leases.....	—	—	—
Extraordinary Gain on Deferred Lottery Prize Payout Option.....	—	—	7,408

<u>WORKERS' COMPENSATION</u>	<u>UNDERGROUND PARKING GARAGE</u>	<u>OFFICE OF AUDITOR OF STATE</u>	<u>TOTAL</u>
\$ 1,219,609	\$ 726	\$ (35,873)	\$ 1,894,700
(1,624,008)	—	—	(1,724,677)
129,145	—	—	165,817
13,179	420	4,847	27,548
77,270	—	26	77,296
291	—	—	86,258
9,209	—	29	9,238
(1,266,718)	—	—	(1,266,718)
(90,103)	(2)	(2,118)	(97,346)
—	—	—	79
—	—	—	(312)
5,243	—	—	6,551
(115,911)	(25)	(122)	(113,995)
—	10	(420)	(370)
—	—	—	192
(8,304)	—	—	(7,179)
(536,419)	—	—	(536,419)
676,370	—	58	675,090
—	—	—	(187,800)
<u>\$ (1,511,147)</u>	<u>\$ 1,129</u>	<u>\$ (33,573)</u>	<u>\$ (992,047)</u>
\$ 663,962	\$ —	\$ —	\$ 696,505
—	—	690	690
—	—	—	7,408

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## ***INTERNAL SERVICE FUNDS***

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

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

The **Information Technology Fund** accounts for the revenues and expenses associated with electronic data-processing and telecommunications 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** accounted for the revenues and expenses related to telecommunications services provided to the state agencies and to local government.

**STATE OF OHIO**  
**INTERNAL SERVICE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2000**  
(dollars in thousands)

	<u>OHIO BUILDING AUTHORITY</u>	<u>INFORMATION TECHNOLOGY</u>	<u>OHIO PENAL INDUSTRIES</u>
<b>ASSETS</b>			
<i>Current Assets:</i>			
Cash Equity with Treasurer .....	\$ —	\$ 23,374	\$ 22,939
Cash and Cash Equivalents .....	191	—	—
Investments .....	1,712	—	—
Collateral on Lent Securities .....	—	1,523	1,489
Receivables:			
Intergovernmental .....	—	216	299
Other .....	4,864	2,336	1,010
Due from Other Funds .....	—	9,773	21,812
Inventories .....	—	171	10,027
Other Assets .....	376	—	—
<b>Total Current Assets</b> .....	<u>7,143</u>	<u>37,393</u>	<u>57,576</u>
<i>Restricted Assets:</i>			
Investments .....	41,824	—	—
<b>Total Restricted Assets</b> .....	<u>41,824</u>	<u>—</u>	<u>—</u>
<i>Noncurrent Assets:</i>			
Other Receivables .....	23,087	—	—
<b>Total Noncurrent Assets</b> .....	<u>23,087</u>	<u>—</u>	<u>—</u>
Fixed Assets (net of accumulated depreciation) .....	—	22,352	3,947
<b>TOTAL ASSETS</b> .....	<u><u>\$ 72,054</u></u>	<u><u>\$ 59,745</u></u>	<u><u>\$ 61,523</u></u>
<b>LIABILITIES AND FUND EQUITY</b>			
<i>Current Liabilities:</i>			
Accounts Payable .....	\$ 13,385	\$ 3,348	\$ 6,476
Accrued Liabilities .....	452	830	1,877
Obligations Under Securities Lending .....	—	1,523	1,489
Due to Other Funds .....	—	3,332	1,831
Deferred Revenue .....	378	—	—
Revenue Bonds .....	3,194	—	—
<b>Total Current Liabilities</b> .....	<u>17,409</u>	<u>9,033</u>	<u>11,673</u>
<i>Noncurrent Liabilities:</i>			
Accrued Liabilities .....	—	2,531	4,254
Revenue Bonds .....	25,614	—	—
<b>Total Noncurrent Liabilities</b> .....	<u>25,614</u>	<u>2,531</u>	<u>4,254</u>
<b>Total Liabilities</b> .....	<u>43,023</u>	<u>11,564</u>	<u>15,927</u>
<i>Fund Equity:</i>			
Contributed Capital .....	—	53,696	1,762
Retained Earnings:			
Unreserved (Deficits) .....	29,031	(5,515)	43,834
<b>Total Fund Equity</b> .....	<u>29,031</u>	<u>48,181</u>	<u>45,596</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b> .....	<u><u>\$ 72,054</u></u>	<u><u>\$ 59,745</u></u>	<u><u>\$ 61,523</u></u>

<u>SUPPORT SERVICES</u>	<u>TOTAL</u>
\$ 862	\$ 47,175
—	191
—	1,712
56	3,068
2,095	2,610
—	8,210
8,257	39,842
8,714	18,912
—	376
<u>19,984</u>	<u>122,096</u>
—	<u>41,824</u>
—	<u>41,824</u>
—	<u>23,087</u>
—	<u>23,087</u>
<u>3,099</u>	<u>29,398</u>
<b><u>\$ 23,083</u></b>	<b><u>\$ 216,405</u></b>

\$ 6,672	\$ 29,881
191	3,350
56	3,068
42	5,205
—	378
—	3,194
<u>6,961</u>	<u>45,076</u>
574	7,359
—	<u>25,614</u>
<u>574</u>	<u>32,973</u>
<u>7,535</u>	<u>78,049</u>
5,562	61,020
<u>9,986</u>	<u>77,336</u>
<u>15,548</u>	<u>138,356</u>
<b><u>\$ 23,083</u></b>	<b><u>\$ 216,405</u></b>



**STATE OF OHIO**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES**  
**IN RETAINED EARNINGS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**  
*(dollars in thousands)*

	<u>OHIO BUILDING AUTHORITY</u>	<u>INFORMATION TECHNOLOGY</u>	<u>OHIO PENAL INDUSTRIES</u>
<b>OPERATING REVENUES:</b>			
Charges for Sales and Services .....	\$ 26,754	\$ 63,982	\$ 116,326
Other .....	<u>2,447</u>	<u>2,316</u>	<u>162</u>
<b>TOTAL OPERATING REVENUES .....</b>	<b><u>29,201</u></b>	<b><u>66,298</u></b>	<b><u>116,488</u></b>
<b>OPERATING EXPENSES:</b>			
Costs of Sales and Services .....	29,393	18,690	16,650
Administration .....	3,081	44,880	104,630
Depreciation .....	—	9,330	927
Other .....	<u>1,388</u>	<u>9,284</u>	<u>2,285</u>
<b>TOTAL OPERATING EXPENSES .....</b>	<b><u>33,862</u></b>	<b><u>82,184</u></b>	<b><u>124,492</u></b>
<b>OPERATING INCOME (LOSS) .....</b>	<b><u>(4,661)</u></b>	<b><u>(15,886)</u></b>	<b><u>(8,004)</u></b>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Investment Income .....	1,798	473	—
Interest Expense .....	(1,876)	—	—
Other .....	<u>(51)</u>	<u>(11)</u>	<u>(1)</u>
<b>TOTAL NONOPERATING REVENUES (EXPENSES) .....</b>	<b><u>(129)</u></b>	<b><u>462</u></b>	<b><u>(1)</u></b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS .....</b>	<b><u>(4,790)</u></b>	<b><u>(15,424)</u></b>	<b><u>(8,005)</u></b>
<b>OPERATING TRANSFERS:</b>			
Operating Transfers-in .....	33,233	6	9,258
Operating Transfers-out .....	<u>(31,620)</u>	<u>—</u>	<u>—</u>
<b>TOTAL OPERATING TRANSFERS .....</b>	<b><u>1,613</u></b>	<b><u>6</u></b>	<b><u>9,258</u></b>
<b>NET INCOME (LOSS) .....</b>	<b><u>(3,177)</u></b>	<b><u>(15,418)</u></b>	<b><u>1,253</u></b>
<b>RETAINED EARNINGS, JULY 1 (as restated) .....</b>	<b>32,208</b>	<b>9,903</b>	<b>42,681</b>
Residual Equity Transfers-out .....	<u>—</u>	<u>—</u>	<u>(100)</u>
<b>RETAINED EARNINGS (DEFICITS), JUNE 30 .....</b>	<b><u>\$ 29,031</u></b>	<b><u>\$ (5,515)</u></b>	<b><u>\$ 43,834</u></b>

<u>SUPPORT SERVICES</u>	<u>TELE- COMMUNICATIONS</u>	<u>TOTAL</u>
\$ 74,292	\$ —	\$ 281,354
11	—	4,936
<u>74,303</u>	<u>—</u>	<u>286,290</u>
66,963	—	131,696
6,685	—	159,276
479	—	10,736
2	—	12,959
<u>74,129</u>	<u>—</u>	<u>314,667</u>
<u>174</u>	<u>—</u>	<u>(28,377)</u>
—	—	2,271
—	—	(1,876)
(73)	—	(136)
<u>(73)</u>	<u>—</u>	<u>259</u>
<u>101</u>	<u>—</u>	<u>(28,118)</u>
—	—	42,497
—	—	(31,620)
—	—	<u>10,877</u>
<u>101</u>	<u>—</u>	<u>(17,241)</u>
9,885	5,899	100,576
—	(5,899)	(5,999)
<u>\$ 9,986</u>	<u>\$ —</u>	<u>\$ 77,336</u>

**STATE OF OHIO**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**  
(dollars in thousands)

	<b>OHIO BUILDING AUTHORITY</b>	<b>INFORMATION TECHNOLOGY</b>	<b>OHIO PENAL INDUSTRIES</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Received from Customers.....	\$ 26,981	\$ 4,474	\$ 4,676
Cash Received from Quasi-External Transactions with Other Funds.....	1,004	61,715	114,068
Other Operating Cash Receipts.....	17,831	1,148	119
Cash Payments to Suppliers for Goods and Services.....	(32,699)	(51,879)	(54,270)
Cash Payments to Employees for Services.....	(1,221)	(19,509)	(43,176)
Cash Payments for Quasi-External Transactions with Other Funds.....	—	(439)	(24,054)
Other Operating Cash Payments.....	(16,209)	(123)	(24)
<b>NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>(4,313)</b>	<b>(4,613)</b>	<b>(2,661)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Operating Transfers-in .....	33,233	6	9,258
Operating Transfers-out .....	(31,620)	—	—
Residual Equity Transfer from the Telecommunications Fund.....	—	4,148	—
Residual Equity Transfers-out.....	—	—	(100)
<b>NET CASH FLOWS PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>1,613</b>	<b>4,154</b>	<b>9,158</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Principal Payments on Bonds and Capital Leases.....	(3,039)	—	—
Interest Paid .....	(1,882)	—	—
Principal Receipts on Capital Leases .....	3,039	—	—
Acquisition and Construction of Capital Assets .....	(46)	(7,197)	(589)
Proceeds from Sales of Fixed Assets .....	—	—	3
<b>NET CASH FLOWS PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(1,928)</b>	<b>(7,197)</b>	<b>(586)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of Investments.....	(103,128)	—	—
Proceeds from the Sales and Maturities of Investments .....	105,437	—	—
Investment Income Received .....	2,281	552	—
<b>NET CASH FLOWS PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>4,590</b>	<b>552</b>	<b>—</b>
<b>NET INCREASE (DECREASE) IN CASH &amp; CASH EQUIVALENTS</b>	<b>(38)</b>	<b>(7,104)</b>	<b>5,911</b>
<b>CASH AND CASH EQUIVALENTS, JULY 1</b>	<b>229</b>	<b>30,478</b>	<b>17,028</b>
<b>CASH AND CASH EQUIVALENTS, JUNE 30</b>	<b>\$ 191</b>	<b>\$ 23,374</b>	<b>\$ 22,939</b>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating Income (Loss).....	\$ (4,661)	\$ (15,886)	\$ (8,004)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation .....	—	9,330	927
Decrease (Increase) in Assets:			
Intergovernmental Receivable.....	—	(122)	400
Other Receivables .....	(11)	(526)	398
Due from Other Funds .....	—	2,893	1,741
Inventories .....	—	70	389
Other Assets .....	(35)	—	—
Increase (Decrease) in Liabilities:			
Accounts Payable .....	469	(2,060)	1,339
Accrued Liabilities .....	—	(31)	(563)
Intergovernmental Payable .....	—	(1,277)	—
Due to Other Funds .....	—	2,996	712
Deferred Revenue .....	(75)	—	—
<b>NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>\$ (4,313)</b>	<b>\$ (4,613)</b>	<b>\$ (2,661)</b>
<b>NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:</b>			
Net Assets Donated from Other Funds.....	\$ —	\$ 5,483	\$ —
Net Assets Donated to Other Funds.....	—	—	—

<u>SUPPORT SERVICES</u>	<u>TELE-COMMUNICATIONS</u>	<u>TOTAL</u>
\$ 3,848	\$ —	\$ 39,979
65,964	—	242,751
13	—	19,111
(66,399)	—	(205,247)
(4,537)	—	(68,443)
(399)	—	(24,892)
—	—	(16,356)
<u>(1,510)</u>	<u>—</u>	<u>(13,097)</u>
—	—	42,497
—	—	(31,620)
—	—	4,148
—	(4,148)	(4,248)
<u>—</u>	<u>(4,148)</u>	<u>10,777</u>
—	—	(3,039)
—	—	(1,882)
—	—	3,039
(267)	—	(8,099)
—	—	3
<u>(267)</u>	<u>—</u>	<u>(9,978)</u>
—	—	(103,128)
—	—	105,437
—	—	2,833
—	—	<u>5,142</u>
<u>(1,777)</u>	<u>(4,148)</u>	<u>(7,156)</u>
2,639	4,148	54,522
<u>\$ 862</u>	<u>\$ —</u>	<u>\$ 47,366</u>
\$ 174	\$ —	\$ (28,377)
479	—	10,736
(550)	—	(272)
—	—	(139)
(3,919)	—	715
(304)	—	155
—	—	(35)
2,725	—	2,473
(87)	—	(681)
—	—	(1,277)
(28)	—	3,680
—	—	(75)
<u>\$ (1,510)</u>	<u>\$ —</u>	<u>\$ (13,097)</u>
\$ 30	\$ —	\$ 5,513
—	(1,751)	(1,751)

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## ***TRUST AND AGENCY FUNDS***

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

### **Expendable Trust**

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

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

### **Pension Trust**

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

### **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 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, 2000**  
(dollars in thousands)

	<u>EXPENDABLE TRUST</u>		<u>PENSION TRUST</u>
	<u>EMPLOYMENT SERVICES</u>	<u>UNCLAIMED FUNDS</u>	<u>STATE HIGHWAY PATROL</u>
<b>ASSETS</b>			
Cash Equity with Treasurer .....	\$ —	\$ 194	\$ —
Cash and Cash Equivalents .....	—	3,034	36,537
Investments .....	174,399	173,900	598,157
Collateral on Lent Securities .....	—	14	16,318
Deposit with Federal Government .....	2,251,169	—	—
Receivables:			
Taxes .....	143,155	—	—
Intergovernmental .....	12	—	—
Other .....	3,891	20,773	1,890
Due from Other Funds .....	—	1,202	—
Advances to Other Funds .....	—	168,494	—
Fixed Assets (net of accumulated depreciation) .....	—	—	178
Other Assets .....	7,169	—	25
<b>TOTAL ASSETS</b> .....	<b>\$ 2,579,795</b>	<b>\$ 367,611</b>	<b>\$ 653,105</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts Payable .....	\$ —	\$ 325	\$ 931
Accrued Liabilities .....	—	—	1,043
Obligations Under Securities Lending .....	—	14	16,318
Intergovernmental Payable .....	—	—	—
Investment Trade Payable .....	—	—	—
Due to Other Funds .....	—	—	—
Benefits Payable .....	24,680	—	—
Refund and Other Liabilities .....	19,602	—	43
Liability for Escheat Property .....	—	81,020	—
Total Liabilities .....	<u>44,282</u>	<u>81,359</u>	<u>18,335</u>
Fund Balances:			
Reserved for:			
Employees' Pension and Other Postemployment Benefits . . .	—	—	634,770
Unemployment Benefits .....	2,535,513	—	—
External Investment Pool Participants .....	—	—	—
Other:			
Advances to Other Funds .....	—	168,494	—
Unreserved/Undesignated .....	—	117,758	—
Total Fund Balances .....	<u>2,535,513</u>	<u>286,252</u>	<u>634,770</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b> . . .	<b>\$ 2,579,795</b>	<b>\$ 367,611</b>	<b>\$ 653,105</b>

<u>INVESTMENT TRUST</u>	<u>AGENCY FUNDS</u>	
<u>STAROHIO</u>		<u>TOTAL</u>
\$ —	\$ 213,727	\$ 213,921
—	100,032	139,603
5,371,398	133,389,886	139,707,740
1,120,937	13,959	1,151,228
—	—	2,251,169
—	—	143,155
—	—	12
16,175	1,207	43,936
—	195	1,397
—	—	168,494
—	—	178
—	458,603	465,797
<u>\$ 6,508,510</u>	<u>\$ 134,177,609</u>	<u>\$ 144,286,630</u>

\$ —	\$ —	\$ 1,256
—	—	1,043
1,120,937	13,959	1,151,228
—	80,314	80,314
136,512	—	136,512
—	33,885	33,885
—	—	24,680
372	134,049,451	134,069,468
—	—	81,020
<u>1,257,821</u>	<u>134,177,609</u>	<u>135,579,406</u>

—	—	634,770
—	—	2,535,513
5,250,689	—	5,250,689
—	—	168,494
—	—	117,758
<u>5,250,689</u>	<u>—</u>	<u>8,707,224</u>
<u>\$ 6,508,510</u>	<u>\$ 134,177,609</u>	<u>\$ 144,286,630</u>



**STATE OF OHIO**  
**EXPENDABLE TRUST FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**  
*(dollars in thousands)*

	<u>EMPLOYMENT SERVICES</u>	<u>UNCLAIMED FUNDS</u>	<u>TOTAL</u>
<b>REVENUES:</b>			
Unemployment Taxes.....	\$ 700,415	\$ —	\$ 700,415
Federal Government.....	11,650	—	11,650
Investment Income.....	153,795	7,580	161,375
Other.....	6,740	70,152	76,892
<b>TOTAL REVENUES</b> .....	<b><u>872,600</u></b>	<b><u>77,732</u></b>	<b><u>950,332</u></b>
<b>EXPENDITURES:</b>			
<b>CURRENT:</b>			
Health and Human Services.....	734,162	—	734,162
General Government.....	—	34,672	34,672
<b>TOTAL EXPENDITURES</b> .....	<b><u>734,162</u></b>	<b><u>34,672</u></b>	<b><u>768,834</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> .....	<b>138,438</b>	<b>43,060</b>	<b>181,498</b>
<b>FUND BALANCES, JULY 1</b> .....	<b><u>2,397,075</u></b>	<b><u>243,192</u></b>	<b><u>2,640,267</u></b>
<b>FUND BALANCES, JUNE 30</b> .....	<b><u>\$ 2,535,513</u></b>	<b><u>\$ 286,252</u></b>	<b><u>\$ 2,821,765</u></b>

**STATE OF OHIO**  
**STATEMENT OF PLAN NET ASSETS**  
**STATE HIGHWAY PATROL RETIREMENT SYSTEM**  
**PENSION TRUST FUND**  
**JUNE 30, 2000**  
*(dollars in thousands)*

*(as of December 31, 1999)*

	<u>PENSION</u>	<u>POST- EMPLOYMENT</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash and Cash Equivalents .....	\$ 31,081	\$ 5,456	\$ 36,537
Receivables:			
Interest .....	1,598	280	1,878
Other .....	10	2	12
Total Receivables .....	<u>1,608</u>	<u>282</u>	<u>1,890</u>
Investments:			
Government and Corporate Bonds .....	98,530	17,298	115,828
Common Stock .....	194,597	34,163	228,760
Real Estate .....	66,236	11,628	77,864
Other Investments .....	149,465	26,240	175,705
Total Investments .....	<u>508,828</u>	<u>89,329</u>	<u>598,157</u>
Collateral on Lent Securities.....	13,881	2,437	16,318
Other Assets .....	21	4	25
Total Current Assets .....	<u>555,419</u>	<u>97,508</u>	<u>652,927</u>
Fixed Assets (net of accumulated depreciation) .....	151	27	178
<b>TOTAL ASSETS</b> .....	<b><u>555,570</u></b>	<b><u>97,535</u></b>	<b><u>653,105</u></b>
<b>LIABILITIES</b>			
Accounts Payable .....	792	139	931
Accrued Healthcare Benefits .....	—	972	972
Wages Payable.....	60	11	71
Obligations Under Securities Lending.....	13,881	2,437	16,318
Other Liabilities .....	37	6	43
<b>TOTAL LIABILITIES</b> .....	<b><u>14,770</u></b>	<b><u>3,565</u></b>	<b><u>18,335</u></b>
<b>FUND BALANCE RESERVED FOR EMPLOYEES'</b>			
<b>PENSION AND POSTEMPLOYMENT</b>			
<b>HEALTHCARE BENEFITS</b> .....	<b><u>\$ 540,800</u></b>	<b><u>\$ 93,970</u></b>	<b><u>\$ 634,770</u></b>

**STATE OF OHIO**  
**STATEMENT OF NET ASSETS**  
**STAROHIO INVESTMENT TRUST FUND**  
**JUNE 30, 2000**  
*(dollars in thousands)*

**ASSETS**

*Investments:*

U.S. Government and Agency Obligations.....	\$ 5,074,385
Commercial Paper.....	276,041
Repurchase Agreements.....	20,972
Collateral on Lent Securities.....	1,120,937
Interest Receivable.....	16,175

**TOTAL ASSETS** ..... **6,508,510**

**LIABILITIES AND NET ASSETS**

Obligations Under Securities Lending.....	1,120,937
Investment Trade Payable.....	136,512
Other Liabilities .....	372

**TOTAL LIABILITIES** ..... **1,257,821**

**NET ASSETS HELD IN TRUST**

**FOR POOL PARTICIPANTS** ..... **\$ 5,250,689**

**THE PRICING OF SHARES**

Shares Outstanding (unlimited shares authorized)..... **\$ 5,250,689**

Net Asset Value, offering and redemption price per share..... **\$1.00**

# STATE OF OHIO

## AGENCY FUNDS

### COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2000

(dollars in thousands)

	BALANCE JULY 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2000
<b>HOLDING AND DISTRIBUTION</b>				
<b>ASSETS</b>				
Cash Equity with Treasurer .....	\$ 42,175	\$ 1,082,030	\$ 1,076,476	\$ 47,729
Cash and Cash Equivalents .....	5,815	581,972	579,897	7,890
Collateral on Lent Securities .....	30,591	3,103	30,591	3,103
Other Receivables .....	664	780	856	588
Total Assets .....	<u>\$ 79,245</u>	<u>\$ 1,667,885</u>	<u>\$ 1,687,820</u>	<u>\$ 59,310</u>
<b>LIABILITIES</b>				
Obligations Under Securities Lending.....	\$ 30,591	\$ 3,103	\$ 30,591	\$ 3,103
Intergovernmental Payable .....	905	8,472	7,901	1,476
Due to Other Funds .....	22,477	1,017,417	1,009,217	30,677
Refund and Other Liabilities .....	25,272	59,730	60,948	24,054
Total Liabilities .....	<u>\$ 79,245</u>	<u>\$ 1,088,722</u>	<u>\$ 1,108,657</u>	<u>\$ 59,310</u>
<b>PAYROLL WITHHOLDING AND FRINGE BENEFITS</b>				
<b>ASSETS</b>				
Cash Equity with Treasurer .....	\$ 69,409	\$ 1,884,890	\$ 1,888,926	\$ 65,373
Cash and Cash Equivalents .....	57,748	118,501	175,447	802
Collateral on Lent Securities.....	50,939	4,294	50,939	4,294
Other Receivables .....	316	1,889	1,990	215
Due from Other Funds .....	114	2,718	2,739	93
Total Assets .....	<u>\$ 178,526</u>	<u>\$ 2,012,292</u>	<u>\$ 2,120,041</u>	<u>\$ 70,777</u>
<b>LIABILITIES</b>				
Obligations Under Securities Lending.....	\$ 50,939	\$ 4,294	\$ 50,939	\$ 4,294
Intergovernmental Payable .....	15,669	407,529	422,112	1,086
Due to Other Funds .....	18,729	224,209	239,730	3,208
Refund and Other Liabilities .....	93,189	1,135,305	1,166,305	62,189
Total Liabilities .....	<u>\$ 178,526</u>	<u>\$ 1,771,337</u>	<u>\$ 1,879,086</u>	<u>\$ 70,777</u>
<b>TAX REFUNDS</b>				
<b>ASSETS</b>				
Cash Equity with Treasurer .....	\$ 7,004	\$ 1,205,530	\$ 1,190,762	\$ 21,772
Collateral on Lent Securities.....	5,072	1,413	5,072	1,413
Total Assets .....	<u>\$ 12,076</u>	<u>\$ 1,206,943</u>	<u>\$ 1,195,834</u>	<u>\$ 23,185</u>
<b>LIABILITIES</b>				
Obligations Under Securities Lending.....	\$ 5,072	\$ 1,413	\$ 5,072	\$ 1,413
Refund and Other Liabilities .....	7,004	1,205,530	1,190,762	21,772
Total Liabilities .....	<u>\$ 12,076</u>	<u>\$ 1,206,943</u>	<u>\$ 1,195,834</u>	<u>\$ 23,185</u>

(continued)

# STATE OF OHIO

## AGENCY FUNDS

### COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2000

(dollars in thousands)

(continued)

	<u>BALANCE</u> <u>JULY 1, 1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2000</u>
<b>RETIREMENT SYSTEMS</b>				
<b>ASSETS</b>				
Investments .....	\$ 120,100,214	\$ 279,278,022	\$ 266,010,158	\$ 133,368,078
Total Assets .....	<u>\$ 120,100,214</u>	<u>\$ 279,278,022</u>	<u>\$ 266,010,158</u>	<u>\$ 133,368,078</u>
<b>LIABILITIES</b>				
Refund and Other Liabilities:				
Liability to:				
Public Employees Retirement System .....	\$ 50,687,642	\$ 92,042,812	\$ 85,243,352	\$ 57,487,102
Ohio Police and Fire Fund.....	8,299,423	12,754,577	11,782,846	9,271,154
School Employees Retirement System .....	8,299,704	103,038,587	102,254,357	9,083,934
State Teachers Retirement System .....	52,813,445	71,442,046	66,729,603	57,525,888
Total Liabilities .....	<u>\$ 120,100,214</u>	<u>\$ 279,278,022</u>	<u>\$ 266,010,158</u>	<u>\$ 133,368,078</u>
<b>OTHER</b>				
<b>ASSETS</b>				
Cash Equity with Treasurer .....	\$ 71,919	\$ 1,548,760	\$ 1,541,826	\$ 78,853
Cash and Cash Equivalents.....	82,809	252,080,310	252,071,779	91,340
Investments .....	15,920	7,573	7,223	16,270
Collateral on Lent Securities.....	52,376	5,149	52,376	5,149
Other Receivables .....	304	2,041	2,064	281
Due from Other Funds .....	96	1,546	1,540	102
Other Assets .....	395,969	148,531	85,897	458,603
Total Assets .....	<u>\$ 619,393</u>	<u>\$ 253,793,910</u>	<u>\$ 253,762,705</u>	<u>\$ 650,598</u>
<b>LIABILITIES</b>				
Obligations Under Securities Lending.....	\$ 52,376	\$ 5,149	\$ 52,376	\$ 5,149
Intergovernmental Payable .....	71,003	1,547,606	1,540,857	77,752
Refund and Other Liabilities .....	496,014	252,171,715	252,100,032	567,697
Total Liabilities .....	<u>\$ 619,393</u>	<u>\$ 253,724,470</u>	<u>\$ 253,693,265</u>	<u>\$ 650,598</u>
<b>OHIO BUILDING AUTHORITY</b>				
<b>ASSETS</b>				
Investments .....	\$ 10,925	\$ 2,000	\$ 7,387	\$ 5,538
Other Receivables .....	130	598	605	123
Total Assets .....	<u>\$ 11,055</u>	<u>\$ 2,598</u>	<u>\$ 7,992</u>	<u>\$ 5,661</u>
<b>LIABILITIES</b>				
Refund and Other Liabilities .....	\$ 11,055	\$ 2,598	\$ 7,992	\$ 5,661
Total Liabilities .....	<u>\$ 11,055</u>	<u>\$ 2,598</u>	<u>\$ 7,992</u>	<u>\$ 5,661</u>

	<u>BALANCE</u> <u>JULY 1, 1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 2000</u>
<b>TOTAL AGENCY</b>				
<b>ASSETS</b>				
Cash Equity with Treasurer .....	\$ 190,507	\$ 5,721,210	\$ 5,697,990	\$ 213,727
Cash and Cash Equivalents.....	146,372	252,780,783	252,827,123	100,032
Investments .....	120,127,059	279,287,595	266,024,768	133,389,886
Collateral on Lent Securities.....	138,978	13,959	138,978	13,959
Other Receivables .....	1,414	5,308	5,515	1,207
Due from Other Funds .....	210	4,264	4,279	195
Other Assets .....	395,969	148,531	85,897	458,603
<b>Total Assets .....</b>	<b><u>\$ 121,000,509</u></b>	<b><u>\$ 537,961,650</u></b>	<b><u>\$ 524,784,550</u></b>	<b><u>\$ 134,177,609</u></b>
<b>LIABILITIES</b>				
Obligations Under Securities Lending.....	\$ 138,978	\$ 13,959	\$ 138,978	\$ 13,959
Intergovernmental Payable .....	87,577	1,963,607	1,970,870	80,314
Due to Other Funds .....	41,206	1,241,626	1,248,947	33,885
Refund and Other Liabilities .....	120,732,748	533,852,900	520,536,197	134,049,451
<b>Total Liabilities .....</b>	<b><u>\$ 121,000,509</u></b>	<b><u>\$ 537,072,092</u></b>	<b><u>\$ 523,894,992</u></b>	<b><u>\$ 134,177,609</u></b>

## ***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, 2000

(dollars in thousands)

	<u>BALANCE</u> <u>JULY 1, 1999</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, 2000</u>
<b>GENERAL FIXED ASSETS:</b>					
Land .....	\$ 212,421	\$ 32	\$ 11,476	\$ (373)	\$ 223,556
Buildings .....	2,476,320	26,598	206,258	(15,027)	2,694,149
Land Improvements .....	159,514	988	9,018	(4,430)	165,090
Machinery and Equipment .....	263,611	(16,767)	25,998	(14,152)	258,690
State Vehicles .....	241,854	70	41,059	(26,683)	256,300
Construction-in-Progress .....	535,645	56,549	456,029	(487,778)	560,445
<b>TOTAL GENERAL FIXED ASSETS .....</b>	<b><u>\$ 3,889,365</u></b>	<b><u>\$ 67,470</u></b>	<b><u>\$ 749,838</u></b>	<b><u>\$ (548,443)</u></b>	<b><u>\$ 4,158,230</u></b>
<b>INVESTMENT IN GENERAL FIXED ASSETS</b>					
<b>BY SOURCE:</b>					
<b>ACQUIRED BEFORE JULY 1, 1987 .....</b>	<b>\$ 1,035,335</b>	<b>\$ (567)</b>	<b>\$ —</b>	<b>\$ (23,664)</b>	<b>\$ 1,011,104</b>
<b>ACQUIRED ON OR AFTER JULY 1, 1987:</b>					
General Fund Revenues .....	171,614	(8,809)	17,489	(8,460)	171,834
Special Revenue Fund Revenues .....	580,239	(2,653)	98,080	(53,145)	622,521
<b>Capital Projects Funds:</b>					
Special Obligation Bonds .....	2,048,868	79,314	631,847	(463,080)	2,296,949
Certificates of Participation .....	4,044	—	—	—	4,044
Donations .....	49,265	185	2,422	(94)	51,778
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS .....</b>	<b><u>\$ 3,889,365</u></b>	<b><u>\$ 67,470</u></b>	<b><u>\$ 749,838</u></b>	<b><u>\$ (548,443)</u></b>	<b><u>\$ 4,158,230</u></b>



# STATE OF OHIO

## SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION FOR THE FISCAL YEAR ENDED JUNE 30, 2000

(dollars in thousands)

	<u>BALANCE</u> <u>JULY 1, 1999</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, 2000</u>
<b>REPORTING FUNCTION:</b>					
Primary, Secondary and Other Education .....	\$ 132,278	\$ 135	\$ 3,777	\$ (303)	\$ 135,887
Higher Education Support .....	410	—	31	(23)	418
Public Assistance and Medicaid .....	16,846	1,037	310	(46)	18,147
Health and Human Services .....	578,136	3,136	25,375	(24,914)	581,733
Justice and Public Protection .....	1,118,094	1,472	163,432	(16,427)	1,266,571
Environmental Protection and Natural Resources .....	377,580	1,948	24,421	(4,262)	399,687
Transportation .....	481,580	2,866	27,776	(11,555)	500,667
General Government .....	573,149	(46)	37,586	(1,966)	608,723
Community and Economic Development .....	75,647	373	11,101	(1,169)	85,952
<b>TOTAL GENERAL FIXED ASSETS</b>					
<b>ALLOCATED TO FUNCTIONS</b> .....	<b>3,353,720</b>	<b>10,921</b>	<b>293,809</b>	<b>(60,665)</b>	<b>3,597,785</b>
Construction-in-Progress .....	535,645	56,549	456,029	(487,778)	560,445
<b>TOTAL GENERAL FIXED ASSETS</b> .....	<b><u>\$ 3,889,365</u></b>	<b><u>\$ 67,470</u></b>	<b><u>\$ 749,838</u></b>	<b><u>\$ (548,443)</u></b>	<b><u>\$ 4,158,230</u></b>

**STATE OF OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION**  
**JUNE 30, 2000**  
(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>
<b>REPORTING FUNCTION:</b>						
Primary, Secondary and Other Education .....	\$ 14,123	\$ 112,889	\$ 3,811	\$ 3,822	\$ 1,242	\$ 135,887
Higher Education Support .....	—	—	—	403	15	418
Public Assistance and Medicaid .....	—	—	—	18,010	137	18,147
Health and Human Services .....	5,914	461,775	53,368	50,027	10,649	581,733
Justice and Public Protection .....	10,047	1,104,720	43,788	51,186	56,830	1,266,571
Environmental Protection and Natural Resources	149,174	165,857	36,864	14,839	32,953	399,687
Transportation .....	20,849	254,645	13,226	71,793	140,154	500,667
General Government .....	20,175	524,974	8,133	46,269	9,172	608,723
Community and Economic Development .....	3,274	69,289	5,900	2,341	5,148	85,952
<b>TOTAL GENERAL FIXED ASSETS ALLOCATED TO FUNCTIONS .....</b>	<b><u>\$ 223,556</u></b>	<b><u>\$ 2,694,149</u></b>	<b><u>\$ 165,090</u></b>	<b><u>\$ 258,690</u></b>	<b><u>\$ 256,300</u></b>	<b>3,597,785</b>
Construction-in-Progress .....						<u>560,445</u>
<b>TOTAL GENERAL FIXED ASSETS .....</b>						<b><u>\$ 4,158,230</u></b>

## ***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, 2000**  
(dollars in thousands)

**PROPRIETARY**

**OHIO  
WATER  
DEVELOPMENT  
AUTHORITY**

**ASSETS**

Cash Equity with Treasurer .....	\$	252
Cash and Cash Equivalents .....		3,859
Investments .....		883,335
Receivables:		
Intergovernmental .....		168
Loans, Net .....		2,005,994
Other .....		6
Due from Other Funds .....		5,849
Inventories .....		—
Restricted Assets:		
Cash and Cash Equivalents .....		—
Investments .....		—
Fixed Assets (net of accumulated depreciation) .....		679
Other Assets .....		17,744
<b>TOTAL ASSETS</b> .....	<b>\$</b>	<b>2,917,886</b>

**LIABILITIES, FUND EQUITY AND OTHER CREDITS**

Liabilities:		
Accounts Payable .....	\$	29,162
Accrued Liabilities .....		6,178
Intergovernmental Payable .....		—
Due to Other Funds .....		5,849
Deferred Revenue .....		—
Refund and Other Liabilities .....		5,382
Revenue Bonds and Notes .....		1,405,526
Certificates of Participation .....		—
Total Liabilities .....		1,452,097
Fund Equity and Other Credits:		
Investment in General Fixed Assets .....		—
Retained Earnings:		
Unreserved .....		1,465,789
Fund Balances:		
Reserved for:		
Restricted Fund Balances .....		—
Unreserved/Designated .....		—
Unreserved/Undesignated .....		—
Total Fund Equity .....		1,465,789
and Other Credits .....		—
<b>TOTAL LIABILITIES, FUND EQUITY  AND OTHER CREDITS</b> .....	<b>\$</b>	<b>2,917,886</b>

**COLLEGES AND UNIVERSITIES**

<b>OHIO STATE UNIVERSITY</b>	<b>UNIVERSITY OF CINCINNATI</b>	<b>OHIO UNIVERSITY</b>	<b>MIAMI UNIVERSITY</b>	<b>UNIVERSITY OF AKRON</b>	<b>BOWLING GREEN STATE UNIVERSITY</b>	<b>KENT STATE UNIVERSITY</b>	<b>UNIVERSITY OF TOLEDO</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
81,287	35,924	9,241	34,343	98	1,372	3,683	691
1,818,333	746,685	140,499	205,694	123,486	95,606	113,276	81,059
3,930	—	—	—	—	111	—	89
60,982	29,275	9,496	8,345	10,026	8,230	19,094	12,905
264,463	79,031	19,836	18,146	13,068	12,075	15,016	12,446
268,758	115,247	8,962	21,654	—	18,478	23,737	8,063
20,178	4,079	1,754	3,301	1,157	2,381	2,175	231
—	—	—	—	—	6	—	—
2,214	—	—	—	114,648	—	—	—
2,831,622	1,307,576	598,206	576,339	532,133	383,027	510,673	442,308
30,147	694,158	9,517	698	6,336	310	4,823	8,591
<b>\$ 5,381,914</b>	<b>\$ 3,011,975</b>	<b>\$ 797,511</b>	<b>\$ 868,520</b>	<b>\$ 800,952</b>	<b>\$ 521,596</b>	<b>\$ 692,477</b>	<b>\$ 566,383</b>
<b>\$ 148,738</b>	<b>\$ 31,036</b>	<b>\$ 7,303</b>	<b>\$ 6,900</b>	<b>\$ 4,215</b>	<b>\$ 5,338</b>	<b>\$ 11,319</b>	<b>\$ 10,796</b>
189,660	195,386	31,158	31,682	46,399	23,078	35,631	19,647
268,758	115,247	8,962	21,654	—	18,478	23,737	8,063
96,086	7,788	13,987	6,164	12,126	6,568	15,497	12,525
28,479	69,933	3,751	4,844	4,240	2,088	3,780	234
372,665	272,892	83,985	56,199	162,880	31,520	69,105	86,162
10,495	1,680	—	—	—	—	—	—
<b>1,114,881</b>	<b>693,962</b>	<b>149,146</b>	<b>127,443</b>	<b>229,860</b>	<b>87,070</b>	<b>159,069</b>	<b>137,427</b>
2,485,526	994,462	514,102	521,487	473,119	350,992	441,623	353,840
—	—	—	—	—	—	—	—
1,420,622	1,255,835	59,584	103,815	52,227	58,275	28,513	27,795
—	—	73,294	105,223	45,746	15,913	61,946	34,426
360,885	67,716	1,385	10,552	—	9,346	1,326	12,895
<b>4,267,033</b>	<b>2,318,013</b>	<b>648,365</b>	<b>741,077</b>	<b>571,092</b>	<b>434,526</b>	<b>533,408</b>	<b>428,956</b>
<b>\$ 5,381,914</b>	<b>\$ 3,011,975</b>	<b>\$ 797,511</b>	<b>\$ 868,520</b>	<b>\$ 800,952</b>	<b>\$ 521,596</b>	<b>\$ 692,477</b>	<b>\$ 566,383</b>

(continued)

**STATE OF OHIO**  
**DISCRETELY PRESENTED COMPONENT UNITS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2000**  
(dollars in thousands)  
(continued)

**COLLEGES AND UNIVERSITIES**

	<b>CLEVELAND STATE UNIVERSITY</b>	<b>YOUNGSTOWN STATE UNIVERSITY</b>	<b>WRIGHT STATE UNIVERSITY</b>	<b>SHAWNEE STATE UNIVERSITY</b>
<b>ASSETS</b>				
Cash Equity with Treasurer.....	\$ —	\$ —	\$ —	\$ —
Cash and Cash Equivalents .....	1,944	9,434	3,521	10,570
Investments.....	46,263	15,076	69,603	6,964
Receivables:				
Intergovernmental .....	—	—	1,491	—
Loans, Net .....	9,591	2,727	14,456	42
Other .....	14,061	4,646	14,045	2,447
Due from Other Funds .....	—	4,420	8,863	1,682
Inventories.....	194	1,366	641	53
Restricted Assets:				
Cash and Cash Equivalents.....	—	143	84	353
Investments .....	—	5,999	—	176
Fixed Assets (net of accumulated depreciation).....	473,963	313,666	336,246	90,855
Other Assets .....	4,971	950	5,597	248
<b>TOTAL ASSETS</b> .....	<b>\$ 550,987</b>	<b>\$ 358,427</b>	<b>\$ 454,547</b>	<b>\$ 113,390</b>
<b>LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>				
Liabilities:				
Accounts Payable .....	\$ 4,562	\$ 2,188	\$ 4,380	\$ 622
Accrued Liabilities .....	14,305	13,526	19,290	3,185
Intergovernmental Payable .....	—	—	—	—
Due to Other Funds.....	—	4,420	8,863	1,682
Deferred Revenue.....	10,984	4,170	9,634	494
Refund and Other Liabilities .....	6,261	11	7,255	18
Revenue Bonds and Notes .....	20,990	16,480	11,545	3,725
Certificates of Participation .....	—	—	—	—
Total Liabilities .....	<u>57,102</u>	<u>40,795</u>	<u>60,967</u>	<u>9,726</u>
Fund Equity and Other Credits:				
Investment in General Fixed Assets .....	457,810	295,826	321,807	87,256
Retained Earnings:				
Unreserved.....	—	—	—	—
Fund Balances:				
Reserved for:				
Restricted Fund Balances .....	23,269	14,280	31,499	2,978
Unreserved/Designated .....	10,737	5,642	40,274	—
Unreserved/Undesignated .....	2,069	1,884	—	13,430
Total Fund Equity and Other Credits .....	<u>493,885</u>	<u>317,632</u>	<u>393,580</u>	<u>103,664</u>
<b>TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS</b> .....	<b>\$ 550,987</b>	<b>\$ 358,427</b>	<b>\$ 454,547</b>	<b>\$ 113,390</b>

**COLLEGES AND UNIVERSITIES**

<b>CENTRAL STATE UNIVERSITY</b>	<b>MEDICAL COLLEGE OF OHIO</b>	<b>TERRA STATE COMMUNITY COLLEGE</b>	<b>COLUMBUS STATE COMMUNITY COLLEGE</b>	<b>CLARK STATE COMMUNITY COLLEGE</b>	<b>EDISON STATE COMMUNITY COLLEGE</b>	<b>SOUTHERN STATE COMMUNITY COLLEGE</b>	<b>WASHINGTON STATE COMMUNITY COLLEGE</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
4,792	—	1,546	54,045	343	846	350	920
—	36,976	1,352	2,876	4,518	1,602	450	—
5,587	18,623	38	—	—	7	116	1,215
367	5,254	7	455	30	—	102	—
625	16,372	1,144	4,910	1,733	1,850	1,329	711
3,850	—	220	5,285	339	270	469	950
7	3,633	328	1,526	177	145	117	153
2,926	—	—	465	—	—	319	517
199	—	—	727	—	—	—	—
94,126	319,116	37,321	124,101	42,482	23,334	25,690	23,887
266	364	51	—	514	114	26	200
<b>\$ 112,745</b>	<b>\$ 400,338</b>	<b>\$ 42,007</b>	<b>\$ 194,390</b>	<b>\$ 50,136</b>	<b>\$ 28,168</b>	<b>\$ 28,968</b>	<b>\$ 28,553</b>
\$ 789	\$ 9,593	\$ 108	\$ 2,891	\$ 517	\$ 20	\$ 27	\$ 283
3,997	18,862	927	1,609	512	579	505	814
—	—	—	—	—	—	—	—
3,850	—	220	5,285	339	270	469	950
3,790	—	329	7,556	568	1,640	603	825
940	9,900	—	3,021	804	—	13	—
3,573	—	—	13,560	—	800	—	—
—	—	—	—	—	—	—	—
<b>16,939</b>	<b>38,355</b>	<b>1,584</b>	<b>33,922</b>	<b>2,740</b>	<b>3,309</b>	<b>1,617</b>	<b>2,872</b>
94,126	316,931	37,315	108,535	42,414	22,534	25,081	23,887
—	—	—	—	—	—	—	—
592	8,740	48	3,967	2,221	200	733	—
1,088	2,222	824	22,107	2,106	2,125	1,537	226
—	34,090	2,236	25,859	655	—	—	1,568
<b>95,806</b>	<b>361,983</b>	<b>40,423</b>	<b>160,468</b>	<b>47,396</b>	<b>24,859</b>	<b>27,351</b>	<b>25,681</b>
<b>\$ 112,745</b>	<b>\$ 400,338</b>	<b>\$ 42,007</b>	<b>\$ 194,390</b>	<b>\$ 50,136</b>	<b>\$ 28,168</b>	<b>\$ 28,968</b>	<b>\$ 28,553</b>

(continued)



**STATE OF OHIO**  
**DISCRETELY PRESENTED COMPONENT UNITS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2000**  
(dollars in thousands)  
(continued)

**COLLEGES AND UNIVERSITIES**

	<b>CINCINNATI STATE COMMUNITY COLLEGE</b>	<b>NORTHWEST STATE COMMUNITY COLLEGE</b>	<b>OWENS STATE COMMUNITY COLLEGE</b>	<b>TOTAL</b>
<b>ASSETS</b>				
Cash Equity with Treasurer.....	\$ —	\$ —	\$ —	\$ 252
Cash and Cash Equivalents.....	2,738	3,711	7,851	273,109
Investments.....	6,123	—	10,345	4,410,121
Receivables:				
Intergovernmental.....	—	439	—	31,814
Loans, Net.....	360	—	607	2,198,345
Other.....	3,343	374	3,039	504,716
Due from Other Funds.....	2,254	—	3,100	502,450
Inventories.....	15	159	648	44,418
Restricted Assets:				
Cash and Cash Equivalents.....	—	—	—	4,813
Investments.....	—	—	—	123,963
Fixed Assets (net of accumulated depreciation).....	68,500	22,129	87,215	9,265,194
Other Assets.....	1,448	10	536	787,619
<b>TOTAL ASSETS</b> .....	<b>\$ 84,781</b>	<b>\$ 26,822</b>	<b>\$ 113,341</b>	<b>\$ 18,146,814</b>
<b>LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>				
Liabilities:				
Accounts Payable.....	\$ 1,170	\$ 191	\$ 1,859	\$ 284,007
Accrued Liabilities.....	3,701	541	4,092	665,264
Intergovernmental Payable.....	—	—	490	490
Due to Other Funds.....	2,254	—	3,100	502,450
Deferred Revenue.....	2,452	102	1,220	215,108
Refund and Other Liabilities.....	18	11	6	150,989
Revenue Bonds and Notes.....	—	—	—	2,611,607
Certificates of Participation.....	—	—	—	12,175
Total Liabilities.....	<u>9,595</u>	<u>845</u>	<u>10,767</u>	<u>4,442,090</u>
Fund Equity and Other Credits:				
Investment in General Fixed Assets.....	67,867	22,113	87,215	8,145,868
Retained Earnings:				
Unreserved.....	—	—	—	1,465,789
Fund Balances:				
Reserved for:				
Restricted Fund Balances.....	419	301	951	3,096,864
Unreserved/Designated.....	5,048	2,551	950	433,985
Unreserved/Undesignated.....	1,852	1,012	13,458	562,218
Total Fund Equity and Other Credits.....	<u>75,186</u>	<u>25,977</u>	<u>102,574</u>	<u>13,704,724</u>
<b>TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS</b> .....	<b>\$ 84,781</b>	<b>\$ 26,822</b>	<b>\$ 113,341</b>	<b>\$ 18,146,814</b>

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# STATE OF OHIO

## DISCRETELY PRESENTED COMPONENT UNITS - COLLEGE AND UNIVERSITY FUNDS COMBINING STATEMENT OF CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED JUNE 30, 2000

(dollars in thousands)

	OHIO STATE UNIVERSITY	UNIVERSITY OF CINCINNATI	OHIO UNIVERSITY
<b>REVENUES AND OTHER ADDITIONS:</b>			
Unrestricted Current Fund Revenues .....	\$ 1,205,536	\$ 317,580	\$ 214,869
Local Appropriations-Restricted .....	17,229	76	—
Federal Grants and Contracts-Restricted .....	172,304	104,164	32,565
State Grants and Contracts-Restricted .....	34,915	7,864	13,491
Local Grants and Contracts-Restricted .....	2,799	506	730
Private Gifts, Grants and Contracts-Restricted .....	248,742	48,875	12,032
Endowment Income-Restricted .....	28	18,981	943
Investment Income-Restricted .....	192,665	67,035	5,200
Interest on Loans Receivable .....	2,148	803	179
Investment in Plant-Additions .....	337,067	280,412	52,379
Other .....	—	4,556	9,357
<b>TOTAL REVENUES AND OTHER ADDITIONS .....</b>	<b><u>2,213,433</u></b>	<b><u>850,852</u></b>	<b><u>341,745</u></b>
<b>EXPENDITURES AND OTHER DEDUCTIONS:</b>			
Educational and General Expenditures .....	1,235,649	569,187	338,760
Auxiliary Enterprises Expenditures .....	144,501	64,565	59,550
Hospital Expenditures .....	608,722	—	—
Indirect Costs Recovered .....	42,878	24,627	4,387
Grant Refunds and Adjustments .....	186	371	331
Loan Cancellations and Write-offs .....	1,373	545	31
Administrative and Collection Costs .....	1,078	—	1
Expended for Plant Facilities .....	174,662	27,354	29,348
Retirement of Indebtedness .....	26,450	22,945	4,393
Interest on Indebtedness .....	15,763	17,647	3,747
Investment in Plant-Deductions .....	169,697	209,599	14,395
Other .....	1,299	3,735	—
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS .....</b>	<b><u>2,422,258</u></b>	<b><u>940,575</u></b>	<b><u>454,943</u></b>
<b>TRANSFERS:</b>			
Operating Transfers from Primary Government .....	448,019	195,395	142,790
<b>NET INCREASE (DECREASE) FOR THE YEAR .....</b>	<b><u>239,194</u></b>	<b><u>105,672</u></b>	<b><u>29,592</u></b>
<b>FUND BALANCE AND OTHER CREDITS, JULY 1 .....</b>	<b><u>4,027,839</u></b>	<b><u>2,212,341</u></b>	<b><u>618,773</u></b>
<b>FUND BALANCE AND OTHER CREDITS, JUNE 30 .....</b>	<b><u>\$ 4,267,033</u></b>	<b><u>\$ 2,318,013</u></b>	<b><u>\$ 648,365</u></b>

<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>
\$ 233,690	\$ 136,868	\$ 178,343	\$ 195,590	\$ 153,251	\$ 80,225
—	—	—	—	—	—
9,197	18,785	13,762	30,264	18,702	14,007
6,285	4,001	3,781	9,405	10,606	8,281
296	638	102	274	445	590
13,767	21,200	2,171	6,513	9,571	5,813
2,918	688	8,825	3	—	947
19,000	19,964	2,696	115	3,524	949
143	178	—	433	193	438
38,125	20,431	25,973	47,564	22,195	23,075
714	1,904	110	897	356	—
<b><u>324,135</u></b>	<b><u>224,657</u></b>	<b><u>235,763</u></b>	<b><u>291,058</u></b>	<b><u>218,843</u></b>	<b><u>134,325</u></b>
239,499	247,221	203,710	277,162	213,023	173,282
73,546	29,297	53,750	52,907	42,676	11,099
—	—	—	—	—	—
1,297	2,428	910	2,013	1,624	1,415
134	—	—	39	—	—
62	395	11	705	133	58
132	780	76	33	—	152
12,311	17	15,931	13,974	5,703	760
4,547	3,218	3,330	3,279	5,254	705
3,210	8,103	1,904	3,800	5,077	940
6,099	4,912	14,074	3,255	17,623	3,295
106	1,256	9,912	60	351	—
<b><u>340,943</u></b>	<b><u>297,627</u></b>	<b><u>303,608</u></b>	<b><u>357,227</u></b>	<b><u>291,464</u></b>	<b><u>191,706</u></b>
82,312	104,089	84,379	117,517	87,706	74,099
<b><u>65,504</u></b>	<b><u>31,119</u></b>	<b><u>16,534</u></b>	<b><u>51,348</u></b>	<b><u>15,085</u></b>	<b><u>16,718</u></b>
675,573	539,973	417,992	482,060	413,871	477,167
<b><u>\$ 741,077</u></b>	<b><u>\$ 571,092</u></b>	<b><u>\$ 434,526</u></b>	<b><u>\$ 533,408</u></b>	<b><u>\$ 428,956</u></b>	<b><u>\$ 493,885</u></b>

(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, 2000

(dollars in thousands)  
(continued)

	YOUNGSTOWN STATE UNIVERSITY	WRIGHT STATE UNIVERSITY	SHAWNEE STATE UNIVERSITY
<b>REVENUES AND OTHER ADDITIONS:</b>			
Unrestricted Current Fund Revenues .....	\$ 63,163	\$ 107,753	\$ 14,200
Local Appropriations-Restricted .....	—	—	—
Federal Grants and Contracts-Restricted .....	8,497	23,596	5,165
State Grants and Contracts-Restricted .....	9,272	7,526	2,562
Local Grants and Contracts-Restricted .....	88	806	271
Private Gifts, Grants and Contracts-Restricted .....	8,093	16,313	1,147
Endowment Income-Restricted .....	185	122	—
Investment Income-Restricted .....	279	1,150	77
Interest on Loans Receivable .....	59	265	—
Investment in Plant-Additions .....	15,537	25,640	3,576
Other .....	317	109	479
<b>TOTAL REVENUES AND OTHER ADDITIONS .....</b>	<b>105,490</b>	<b>183,280</b>	<b>27,477</b>
<b>EXPENDITURES AND OTHER DEDUCTIONS:</b>			
Educational and General Expenditures .....	109,215	210,024	34,225
Auxiliary Enterprises Expenditures .....	18,326	15,836	2,916
Hospital Expenditures .....	—	—	—
Indirect Costs Recovered .....	95	4,123	—
Grant Refunds and Adjustments .....	—	50	—
Loan Cancellations and Write-offs .....	106	114	2
Administrative and Collection Costs .....	—	118	—
Expended for Plant Facilities .....	6,647	9,426	810
Retirement of Indebtedness .....	765	1,492	246
Interest on Indebtedness .....	818	736	257
Investment in Plant-Deductions .....	5,385	20,840	13
Other .....	35	—	—
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS .....</b>	<b>141,392</b>	<b>262,759</b>	<b>38,469</b>
<b>TRANSFERS:</b>			
Operating Transfers from Primary Government .....	48,187	93,402	15,587
<b>NET INCREASE (DECREASE) FOR THE YEAR .....</b>	<b>12,285</b>	<b>13,923</b>	<b>4,595</b>
<b>FUND BALANCE AND OTHER CREDITS, JULY 1 .....</b>	<b>305,347</b>	<b>379,657</b>	<b>99,069</b>
<b>FUND BALANCE AND OTHER CREDITS, JUNE 30 .....</b>	<b>\$ 317,632</b>	<b>\$ 393,580</b>	<b>\$ 103,664</b>

<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>
\$ 8,722	\$ 183,588	\$ 6,243	\$ 47,713	\$ 7,820	\$ 6,466
—	—	—	—	—	—
11,515	11,878	1,800	6,113	2,190	980
1,063	5,861	351	2,288	601	260
—	—	—	—	359	—
252	2,219	6	1,042	135	142
44	—	—	—	—	4
54	(255)	15	220	121	—
17	137	—	9	—	—
—	14,335	699	8,789	761	573
—	—	—	188	—	151
<b><u>21,667</u></b>	<b><u>217,763</u></b>	<b><u>9,114</u></b>	<b><u>66,362</u></b>	<b><u>11,987</u></b>	<b><u>8,576</u></b>
31,875	85,184	14,266	80,012	15,246	12,180
3,646	4,237	839	6,663	1,939	899
—	141,392	—	—	—	—
481	—	—	—	—	—
—	—	—	—	—	—
12	—	—	76	—	—
—	—	—	1	—	—
750	7,496	3	—	25	16
207	—	—	—	—	—
172	—	—	—	—	16
510	6,784	42	748	411	180
772	—	30	122	357	—
<b><u>38,425</u></b>	<b><u>245,093</u></b>	<b><u>15,180</u></b>	<b><u>87,622</u></b>	<b><u>17,978</u></b>	<b><u>13,291</u></b>
18,193	37,978	6,722	39,680	6,950	4,971
<b><u>1,435</u></b>	<b><u>10,648</u></b>	<b><u>656</u></b>	<b><u>18,420</u></b>	<b><u>959</u></b>	<b><u>256</u></b>
94,371	351,335	39,767	142,048	46,437	24,603
<b><u>\$ 95,806</u></b>	<b><u>\$ 361,983</u></b>	<b><u>\$ 40,423</u></b>	<b><u>\$ 160,468</u></b>	<b><u>\$ 47,396</u></b>	<b><u>\$ 24,859</u></b>

(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, 2000

(dollars in thousands)  
(continued)

	SOUTHERN STATE COMMUNITY COLLEGE	WASHINGTON STATE COMMUNITY COLLEGE	CINCINNATI STATE COMMUNITY COLLEGE
<b>REVENUES AND OTHER ADDITIONS:</b>			
Unrestricted Current Fund Revenues .....	\$ 4,410	\$ 6,122	\$ 21,951
Local Appropriations-Restricted .....	—	—	—
Federal Grants and Contracts-Restricted .....	2,758	2,546	3,421
State Grants and Contracts-Restricted .....	1,365	743	2,124
Local Grants and Contracts-Restricted .....	246	—	45
Private Gifts, Grants and Contracts-Restricted .....	108	—	374
Endowment Income-Restricted .....	—	—	—
Investment Income-Restricted .....	—	—	—
Interest on Loans Receivable .....	—	—	8
Investment in Plant-Additions .....	5,000	255	1,379
Other .....	—	—	97
<b>TOTAL REVENUES AND OTHER ADDITIONS .....</b>	<b>13,887</b>	<b>9,666</b>	<b>29,399</b>
<b>EXPENDITURES AND OTHER DEDUCTIONS:</b>			
Educational and General Expenditures .....	11,687	13,305	45,148
Auxiliary Enterprises Expenditures .....	1,006	795	918
Hospital Expenditures .....	—	—	—
Indirect Costs Recovered .....	—	—	—
Grant Refunds and Adjustments .....	—	—	—
Loan Cancellations and Write-offs .....	6	—	45
Administrative and Collection Costs .....	—	—	6
Expended for Plant Facilities .....	—	—	—
Retirement of Indebtedness .....	—	—	—
Interest on Indebtedness .....	—	—	—
Investment in Plant-Deductions .....	—	51	246
Other .....	—	—	—
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS .....</b>	<b>12,699</b>	<b>14,151</b>	<b>46,363</b>
<b>TRANSFERS:</b>			
Operating Transfers from Primary Government .....	4,056	4,716	19,423
<b>NET INCREASE (DECREASE) FOR THE YEAR .....</b>	<b>5,244</b>	<b>231</b>	<b>2,459</b>
<b>FUND BALANCE AND OTHER CREDITS, JULY 1 .....</b>	<b>22,107</b>	<b>25,450</b>	<b>72,727</b>
<b>FUND BALANCE AND OTHER CREDITS, JUNE 30 .....</b>	<b>\$ 27,351</b>	<b>\$ 25,681</b>	<b>\$ 75,186</b>

<b>NORTHWEST STATE COMMUNITY COLLEGE</b>	<b>OWENS STATE COMMUNITY COLLEGE</b>	<b>TOTAL</b>
\$ 6,358	\$ 29,151	\$ 3,229,612
—	—	17,305
1,420	7,975	503,604
1,179	3,305	137,129
—	—	8,195
—	—	398,515
—	—	33,688
—	2	312,811
—	25	5,035
965	11,305	936,035
681	656	20,572
<b>10,603</b>	<b>52,419</b>	<b>5,602,501</b>
11,826	60,122	4,231,808
1,185	6,008	597,104
—	—	750,114
—	—	86,278
—	—	1,111
—	39	3,713
—	43	2,420
—	783	306,016
—	—	76,831
—	—	62,190
379	—	478,538
—	614	18,649
<b>13,390</b>	<b>67,609</b>	<b>6,614,772</b>
5,070	30,744	1,671,985
<b>2,283</b>	<b>15,554</b>	<b>659,714</b>
23,694	87,020	11,579,221
<b>\$ 25,977</b>	<b>\$ 102,574</b>	<b>\$ 12,238,935</b>



# 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, 2000 (dollars in thousands)

	OHIO STATE UNIVERSITY	UNIVERSITY OF CINCINNATI	OHIO UNIVERSITY
<b>REVENUES:</b>			
Tuition, Fees and Other Student Charges .....	\$ 349,476	\$ 168,213	\$ 144,943
Local Appropriations .....	17,749	68	—
Federal Grants and Contracts .....	168,882	103,064	32,176
State Grants and Contracts .....	36,857	7,993	11,078
Local Grants and Contracts .....	1,826	482	629
Private Gifts, Grants and Contracts .....	167,824	31,611	11,449
Endowment Income .....	34,293	33,651	675
Sales and Services .....	709,650	106,099	55,212
Investment Income .....	30,336	3,931	3,959
Other Sources .....	58,662	8,369	5,925
<b>TOTAL REVENUES</b> .....	<b>1,575,555</b>	<b>463,481</b>	<b>266,046</b>
<b>EXPENDITURES AND MANDATORY TRANSFERS:</b>			
<b>EDUCATIONAL AND GENERAL:</b>			
Instruction and Departmental Research .....	505,959	216,268	155,001
Separately Budgeted Research .....	232,564	85,725	20,043
Public Service .....	100,754	45,405	11,135
Academic Support .....	102,217	56,061	39,804
Student Services .....	52,515	23,556	18,461
Institutional Support .....	94,515	50,329	39,027
Operation and Maintenance of Plant .....	65,502	36,378	28,638
Scholarships and Fellowships .....	81,624	55,465	26,651
<b>TOTAL EDUCATIONAL AND GENERAL</b> .....	<b>1,235,650</b>	<b>569,187</b>	<b>338,760</b>
<b>AUXILIARY ENTERPRISES</b> .....	<b>144,501</b>	<b>64,565</b>	<b>59,550</b>
<b>HOSPITALS</b> .....	<b>608,722</b>	<b>—</b>	<b>—</b>
<b>TOTAL EXPENDITURES</b> .....	<b>1,988,873</b>	<b>633,752</b>	<b>398,310</b>
<b>MANDATORY TRANSFERS, NET:</b>			
Principal and Interest .....	31,579	28,634	4,620
Renewals and Replacements .....	—	—	—
Other .....	12	145	57
<b>TOTAL MANDATORY TRANSFERS, NET</b> .....	<b>31,591</b>	<b>28,779</b>	<b>4,677</b>
<b>TOTAL EXPENDITURES AND MANDATORY TRANSFERS</b> .....	<b>2,020,464</b>	<b>662,531</b>	<b>402,987</b>
<b>OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS):</b>			
<b>OPERATING TRANSFERS FROM PRIMARY GOVERNMENT</b> .....	<b>433,751</b>	<b>193,300</b>	<b>141,958</b>
<b>NONMANDATORY TRANSFERS, NET:</b>			
Capital Improvements .....	(21,288)	(2,107)	(3,965)
Other .....	22,119	1,312	1,353
<b>ADDITIONS/(DEDUCTIONS):</b>			
Excess of Restricted Receipts over Transfers to Revenue .....	55,715	27,158	5,805
Indirect Costs Recovered .....	(42,878)	(24,627)	(4,387)
Other .....	(43)	2,795	(261)
<b>TOTAL OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS)</b> ....	<b>447,376</b>	<b>197,831</b>	<b>140,503</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCES</b> .....	<b>\$ 2,467</b>	<b>\$ (1,219)</b>	<b>\$ 3,562</b>

<b>MIAMI UNIVERSITY</b>	<b>UNIVERSITY OF AKRON</b>	<b>BOWLING GREEN STATE UNIVERSITY</b>	<b>KENT STATE UNIVERSITY</b>	<b>UNIVERSITY OF TOLEDO</b>	<b>CLEVELAND STATE UNIVERSITY</b>
\$ 147,293	\$ 93,187	\$ 109,954	\$ 134,318	\$ 103,914	\$ 65,591
—	—	—	—	—	—
10,959	18,469	11,794	29,965	18,160	13,984
3,319	9	3,180	8,086	9,443	7,385
500	631	52	277	668	478
10,410	17,704	3,487	5,357	10,349	5,444
3,419	1,687	—	12	1,537	947
74,570	36,842	59,678	46,327	38,566	10,912
6,097	3,025	3,529	6,007	2,301	1,917
1,342	82	3,602	4,643	1,800	380
<b>257,909</b>	<b>171,636</b>	<b>195,276</b>	<b>234,992</b>	<b>186,738</b>	<b>107,038</b>
117,568	99,047	83,791	121,101	98,515	70,102
5,675	14,316	3,738	11,627	9,530	10,960
1,914	9,825	9,726	14,079	4,903	5,527
29,234	28,528	24,670	30,478	25,789	17,432
18,122	12,064	18,217	23,606	14,543	17,718
24,898	33,972	20,358	25,603	23,796	22,177
21,322	18,687	12,075	23,307	12,481	15,061
20,766	30,782	31,135	27,362	23,467	14,305
239,499	247,221	203,710	277,163	213,024	173,282
73,546	29,297	53,750	52,907	42,676	11,099
—	—	—	—	—	—
<b>313,045</b>	<b>276,518</b>	<b>257,460</b>	<b>330,070</b>	<b>255,700</b>	<b>184,381</b>
7,669	4,477	4,453	6,546	10,203	1,354
—	—	3,017	—	—	—
—	89	1	104	157	98
<b>7,669</b>	<b>4,566</b>	<b>7,471</b>	<b>6,650</b>	<b>10,360</b>	<b>1,452</b>
<b>320,714</b>	<b>281,084</b>	<b>264,931</b>	<b>336,720</b>	<b>266,060</b>	<b>185,833</b>
82,212	104,088	84,388	116,920	87,706	72,751
(8,955)	(850)	(720)	(10,388)	—	(640)
(2,205)	115	4,541	(39)	(654)	972
6,178	4,958	2,796	3,735	1,967	3,762
(1,296)	(2,428)	(910)	(2,013)	(1,624)	(1,415)
(110)	—	110	(39)	—	—
<b>75,824</b>	<b>105,883</b>	<b>90,205</b>	<b>108,176</b>	<b>87,395</b>	<b>75,430</b>
<b>\$ 13,019</b>	<b>\$ (3,565)</b>	<b>\$ 20,550</b>	<b>\$ 6,448</b>	<b>\$ 8,073</b>	<b>\$ (3,365)</b>

(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, 2000

(dollars in thousands)  
(continued)

	YOUNGSTOWN STATE UNIVERSITY	WRIGHT STATE UNIVERSITY	SHAWNEE STATE UNIVERSITY
<b>REVENUES:</b>			
Tuition, Fees and Other Student Charges .....	\$ 45,919	\$ 71,824	\$ 11,428
Local Appropriations .....	—	—	—
Federal Grants and Contracts .....	8,268	23,130	5,165
State Grants and Contracts .....	5,250	6,678	3,510
Local Grants and Contracts .....	67	822	271
Private Gifts, Grants and Contracts .....	7,654	11,031	1,216
Endowment Income .....	—	209	—
Sales and Services .....	14,160	22,444	564
Investment Income .....	1,325	3,732	765
Other Sources .....	2,060	5,969	1,299
<b>TOTAL REVENUES .....</b>	<b>84,703</b>	<b>145,839</b>	<b>24,218</b>
<b>EXPENDITURES AND MANDATORY TRANSFERS:</b>			
<b>EDUCATIONAL AND GENERAL:</b>			
Instruction and Departmental Research .....	45,350	78,146	11,336
Separately Budgeted Research .....	560	18,888	—
Public Service .....	5,142	7,753	3,643
Academic Support .....	7,919	37,320	2,032
Student Services .....	6,328	11,707	2,382
Institutional Support .....	16,578	20,083	4,979
Operation and Maintenance of Plant .....	8,381	12,781	3,031
Scholarships and Fellowships .....	18,957	23,346	6,823
<b>TOTAL EDUCATIONAL AND GENERAL .....</b>	<b>109,215</b>	<b>210,024</b>	<b>34,226</b>
<b>AUXILIARY ENTERPRISES .....</b>	<b>18,327</b>	<b>15,837</b>	<b>2,916</b>
<b>HOSPITALS .....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL EXPENDITURES .....</b>	<b>127,542</b>	<b>225,861</b>	<b>37,142</b>
<b>MANDATORY TRANSFERS, NET:</b>			
Principal and Interest .....	1,447	2,233	466
Renewals and Replacements .....	—	—	—
Other .....	54	84	—
<b>TOTAL MANDATORY TRANSFERS, NET .....</b>	<b>1,501</b>	<b>2,317</b>	<b>466</b>
<b>TOTAL EXPENDITURES AND MANDATORY TRANSFERS .....</b>	<b>129,043</b>	<b>228,178</b>	<b>37,608</b>
<b>OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS):</b>			
<b>OPERATING TRANSFERS FROM PRIMARY GOVERNMENT .....</b>	<b>48,187</b>	<b>93,402</b>	<b>14,715</b>
<b>NONMANDATORY TRANSFERS, NET:</b>			
Capital Improvements .....	—	(6,501)	(260)
Other .....	(617)	33	—
<b>ADDITIONS/(DEDUCTIONS):</b>			
Excess of Restricted Receipts over Transfers to Revenue .....	197	7,382	317
Indirect Costs Recovered .....	(121)	(4,123)	—
Other .....	—	(48)	—
<b>TOTAL OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS) ....</b>	<b>47,646</b>	<b>90,145</b>	<b>14,772</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCES .....</b>	<b>\$ 3,306</b>	<b>\$ 7,806</b>	<b>\$ 1,382</b>

CENTRAL STATE UNIVERSITY	MEDICAL COLLEGE OF OHIO	TERRA STATE COMMUNITY COLLEGE	COLUMBUS STATE COMMUNITY COLLEGE	CLARK STATE COMMUNITY COLLEGE	EDISON STATE COMMUNITY COLLEGE
\$ 3,734	\$ 10,808	\$ 5,009	\$ 35,062	\$ 5,709	\$ 5,085
—	—	—	—	—	—
11,555	12,228	1,830	6,113	2,190	980
1,063	4,908	281	2,288	403	260
—	—	—	—	359	—
252	8,750	10	2,523	114	142
—	—	—	—	—	—
4,017	148,437	1,015	7,142	1,207	1,120
248	825	181	2,569	158	99
201	13,857	39	539	665	313
<b>21,070</b>	<b>199,813</b>	<b>8,365</b>	<b>56,236</b>	<b>10,805</b>	<b>7,999</b>
5,868	44,065	5,547	35,262	4,588	4,455
277	12,770	—	—	—	—
6,797	379	1,567	2,988	2,173	708
3,326	3,573	687	2,274	419	289
2,845	1,663	1,584	6,679	1,376	2,266
6,400	11,597	2,101	11,748	2,843	2,777
3,763	10,143	1,356	11,826	1,802	955
4,682	982	1,424	8,510	1,860	173
33,958	85,172	14,266	79,287	15,061	11,623
3,668	4,237	838	6,663	1,939	899
—	141,392	—	—	—	—
<b>37,626</b>	<b>230,801</b>	<b>15,104</b>	<b>85,950</b>	<b>17,000</b>	<b>12,522</b>
219	—	—	1,555	—	16
—	—	—	—	—	—
—	—	—	—	—	—
<b>219</b>	<b>—</b>	<b>—</b>	<b>1,555</b>	<b>—</b>	<b>16</b>
<b>37,845</b>	<b>230,801</b>	<b>15,104</b>	<b>87,505</b>	<b>17,000</b>	<b>12,538</b>
18,193	37,978	6,571	39,230	6,950	4,971
—	(12,731)	—	—	—	(573)
—	(1,065)	(30)	—	—	—
—	90	39	—	572	—
480	2,943	—	—	—	—
—	—	—	—	—	—
<b>18,673</b>	<b>27,215</b>	<b>6,580</b>	<b>39,230</b>	<b>7,522</b>	<b>4,398</b>
<b>\$ 1,898</b>	<b>\$ (3,773)</b>	<b>\$ (159)</b>	<b>\$ 7,961</b>	<b>\$ 1,327</b>	<b>\$ (141)</b>

(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, 2000

(dollars in thousands)  
(continued)

	SOUTHERN STATE COMMUNITY COLLEGE	WASHINGTON STATE COMMUNITY COLLEGE	CINCINNATI STATE COMMUNITY COLLEGE
<b>REVENUES:</b>			
Tuition, Fees and Other Student Charges .....	\$ 3,193	\$ 4,505	\$ 16,947
Local Appropriations .....	—	—	—
Federal Grants and Contracts .....	2,758	2,546	3,421
State Grants and Contracts .....	1,365	1,246	2,124
Local Grants and Contracts .....	246	—	45
Private Gifts, Grants and Contracts .....	108	—	374
Endowment Income .....	—	—	—
Sales and Services .....	1,075	892	4,052
Investment Income .....	—	—	562
Other Sources .....	142	222	391
<b>TOTAL REVENUES</b> .....	<b>8,887</b>	<b>9,411</b>	<b>27,916</b>
<b>EXPENDITURES AND MANDATORY TRANSFERS:</b>			
<b>EDUCATIONAL AND GENERAL:</b>			
Instruction and Departmental Research .....	3,373	4,312	16,181
Separately Budgeted Research .....	3	—	—
Public Service .....	1,156	—	2,510
Academic Support .....	907	1,512	3,841
Student Services .....	926	1,473	3,138
Institutional Support .....	916	2,741	10,482
Operation and Maintenance of Plant .....	820	837	3,548
Scholarships and Fellowships .....	3,586	2,430	5,446
<b>TOTAL EDUCATIONAL AND GENERAL</b> .....	<b>11,687</b>	<b>13,305</b>	<b>45,146</b>
<b>AUXILIARY ENTERPRISES</b> .....	<b>1,006</b>	<b>795</b>	<b>918</b>
<b>HOSPITALS</b> .....	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL EXPENDITURES</b> .....	<b>12,693</b>	<b>14,100</b>	<b>46,064</b>
<b>MANDATORY TRANSFERS, NET:</b>			
Principal and Interest .....	—	—	—
Renewals and Replacements .....	—	—	—
Other .....	—	—	—
<b>TOTAL MANDATORY TRANSFERS, NET</b> .....	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL EXPENDITURES AND MANDATORY TRANSFERS</b> .....	<b>12,693</b>	<b>14,100</b>	<b>46,064</b>
<b>OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS):</b>			
<b>OPERATING TRANSFERS FROM PRIMARY GOVERNMENT</b> .....	<b>4,056</b>	<b>4,716</b>	<b>19,423</b>
<b>NONMANDATORY TRANSFERS, NET:</b>			
Capital Improvements .....	—	—	(19)
Other .....	—	—	—
<b>ADDITIONS/(DEDUCTIONS):</b>			
Excess of Restricted Receipts over Transfers to Revenue .....	—	—	—
Indirect Costs Recovered .....	—	—	—
Other .....	—	—	—
<b>TOTAL OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS)</b> ....	<b>4,056</b>	<b>4,716</b>	<b>19,404</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCES</b> .....	<b>\$ 250</b>	<b>\$ 27</b>	<b>\$ 1,256</b>

<b>NORTHWEST STATE COMMUNITY COLLEGE</b>	<b>OWENS STATE COMMUNITY COLLEGE</b>	<b>TOTAL</b>
\$ 4,658	\$ 22,239	\$ 1,563,009
—	—	17,817
1,428	8,334	497,399
1,179	3,302	121,207
—	—	7,353
92	—	295,901
—	—	76,430
—	5,395	1,349,376
170	642	72,378
1,449	899	112,850
<b>8,976</b>	<b>40,811</b>	<b>4,113,720</b>
5,202	23,398	1,754,435
—	121	426,797
502	2,468	241,054
448	2,447	421,207
1,405	5,981	248,555
1,774	7,667	437,361
1,137	7,552	301,383
1,358	10,488	401,622
11,826	60,122	4,232,414
1,185	6,008	597,127
—	—	750,114
<b>13,011</b>	<b>66,130</b>	<b>5,579,655</b>
—	—	105,471
—	—	3,017
—	—	801
—	—	<b>109,289</b>
<b>13,011</b>	<b>66,130</b>	<b>5,688,944</b>
5,070	30,744	1,651,280
—	(2,744)	(71,741)
—	—	25,835
—	—	120,671
—	—	(82,399)
—	—	2,404
<b>5,070</b>	<b>28,000</b>	<b>1,646,050</b>
<b>\$ 1,035</b>	<b>\$ 2,681</b>	<b>\$ 70,826</b>