

**Ohio Office of Budget
and Management**

State of Ohio
Bob Taft
Governor



OHIO

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

FOR THE FISCAL YEAR
ENDED JUNE 30, 2002

COMBINING FINANCIAL STATEMENTS AND SCHEDULES

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

Debt Service Funds

The Debt Service Funds account for the resources accumulated and payments made for principal and interest on long-term debt of the governmental funds.

Capital Projects Funds

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

STATE OF OHIO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2002
(dollars in thousands)

	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>
ASSETS:			
Cash Equity with Treasurer	\$ 1,422,421	\$ 55,453	\$ 346,608
Cash and Cash Equivalents	16,243	1,118	—
Investments	513,949	45,889	—
Collateral on Lent Securities	454,315	17,758	108,249
Taxes Receivable	5,523	—	—
Intergovernmental Receivable	216,202	—	—
Loans Receivable, Net	708,940	1,882	—
Interfund Receivable	3,685	—	—
Other Receivables	34,344	139	666
Other Assets	1,999	—	—
TOTAL ASSETS	\$ 3,377,621	\$ 122,239	\$ 455,523
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accounts Payable	\$ 157,574	\$ —	\$ 41,724
Accrued Liabilities	22,351	579	—
Obligations Under Securities Lending	454,315	17,758	108,249
Intergovernmental Payable	163,686	—	—
Interfund Payable	311,367	—	121
Payable to Component Units	24,084	—	—
Deferred Revenue	83,640	20	123
Refund and Other Liabilities	1,485	805	—
TOTAL LIABILITIES	1,218,502	19,162	150,217
FUND BALANCES:			
Reserved for:			
Debt Service	—	100,931	—
Encumbrances	810,236	—	636,665
Noncurrent Portion of Loans Receivable	634,918	1,882	—
Loan Commitments	85,169	—	—
Federal Programs	25,075	—	—
Other:			
Prepays	194	—	—
Ohio Enterprise Bond Program	10,000	—	—
Coal Research and Development Program	4,944	—	—
Health and Human Services	13,138	—	—
Environmental Protection and Natural Resources	6,357	—	—
Community and Economic Development	44,970	—	—
Assets in Excess of Debt Service Requirements	—	285	—
Unreserved/Designated for Compensated Absences	2,487	—	—
Unreserved/Undesignated (Deficits)	521,631	(21)	(331,359)
TOTAL FUND BALANCES	2,159,119	103,077	305,306
TOTAL LIABILITIES AND FUND BALANCES ...	\$ 3,377,621	\$ 122,239	\$ 455,523

TOTAL

\$ 1,824,482
17,361
559,838
580,322
5,523
216,202
710,822
3,685
35,149
1,999
\$ 3,955,383

\$ 199,298
22,930
580,322
163,686
311,488
24,084
83,783
2,290
1,387,881

100,931
1,446,901
636,800
85,169
25,075

194
10,000
4,944
13,138
6,357
44,970
285
2,487
190,251

2,567,502

\$ 3,955,383

STATE OF OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
(dollars in thousands)

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS
REVENUES:			
Income Taxes	\$ 4,139	\$ —	\$ —
Sales Taxes	15,879	—	—
Corporate and Public Utility Taxes	13,350	—	—
Motor Vehicle Fuel Taxes	15,025	33,202	—
Other Taxes	37,925	—	—
Licenses, Permits and Fees	624,024	9,781	—
Sales, Services and Charges	41,545	—	49
Federal Government	1,588,838	—	—
Tobacco Settlement	368,588	—	—
Investment Income	45,627	7,504	22,043
Other	169,513	700	1,480
TOTAL REVENUES	2,924,453	51,187	23,572
EXPENDITURES:			
CURRENT OPERATING:			
Primary, Secondary and Other Education	20,663	—	—
Higher Education Support	327,154	—	—
Public Assistance and Medicaid	245	—	—
Health and Human Services	1,247,562	—	—
Justice and Public Protection	483,330	—	—
Environmental Protection and Natural Resources	235,323	—	—
Transportation	459	—	—
General Government	289,235	—	—
Community and Economic Development	620,012	—	—
INTERGOVERNMENTAL	156,357	—	—
CAPITAL OUTLAY	9,238	—	455,166
DEBT SERVICE	78	1,190,539	701
TOTAL EXPENDITURES	3,389,656	1,190,539	455,867
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(465,203)	(1,139,352)	(432,295)
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	524,884	342	274,774
Refunding Bond Proceeds	—	341,451	—
Payment to Refunded Bond Escrow Agent	—	(339,042)	—
Bond Premiums	9,571	15,076	6,448
Bond Discounts	(2)	—	—
Capital Leases	29	—	—
Transfers-in	303,438	1,110,570	—
Transfers-out	(363,193)	(3,991)	—
TOTAL OTHER FINANCING SOURCES (USES)	474,727	1,124,406	281,222
NET CHANGE IN FUND BALANCES	9,524	(14,946)	(151,073)
FUND BALANCES, JULY 1 (as restated)	2,149,595	118,023	456,379
FUND BALANCES, JUNE 30	\$ 2,159,119	\$ 103,077	\$ 305,306

TOTAL

\$ 4,139
15,879
13,350
48,227
37,925
633,805
41,594
1,588,838
368,588
75,174
171,693
2,999,212

20,663
327,154
245
1,247,562
483,330
235,323
459
289,235
620,012
156,357
464,404
1,191,318
5,036,062

(2,036,850)

800,000
341,451
(339,042)
31,095
(2)
29
1,414,008
(367,184)
1,880,355

(156,495)

2,723,997

\$ 2,567,502

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NONMAJOR SPECIAL REVENUE FUNDS

The **Special Revenue Funds** account for specific revenues that are legally restricted to expenditure for particular 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 **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 **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 **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 **Local Infrastructure and Transportation Improvements Fund** accounts for the Local Transportation Improvement Program administered by the Ohio Public Works Commission, which provides grants and loans 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.

The **Clean Ohio Program Fund** accounts for programs that assist local communities in the clean-up and redevelopment of brownfield sites, the protection of green space, the preservation of farmland, the improvement of water quality, and the expansion of Ohio's network of recreational trails and greenways.

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

STATE OF OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2002
(dollars in thousands)

	<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>	<u>HEALTH</u>	<u>MENTAL HEALTH AND RETARDATION</u>
ASSETS:			
Cash Equity with Treasurer	\$ 413,832	\$ 35,006	\$ 53,545
Cash and Cash Equivalents	11,671	101	—
Investments	148,476	—	—
Collateral on Lent Securities	136,131	10,999	16,841
Taxes Receivable	1,727	—	—
Intergovernmental Receivable	17,923	24,753	172,579
Loans Receivable, Net	495,488	—	—
Interfund Receivable	2,496	—	—
Other Receivables	8,935	17,204	309
Other Assets	195	1,804	—
TOTAL ASSETS	\$ 1,236,874	\$ 89,867	\$ 243,274
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accounts Payable	\$ 56,442	\$ 24,308	\$ 29,689
Accrued Liabilities	5,468	2,126	851
Obligations Under Securities Lending	136,131	10,999	16,841
Intergovernmental Payable	13,714	15,555	127,075
Interfund Payable	228,575	2,026	53,981
Payable to Component Units	702	250	190
Deferred Revenue	9,448	9,087	58,747
Refund and Other Liabilities	1,434	—	51
TOTAL LIABILITIES	451,914	64,351	287,425
FUND BALANCES:			
Reserved for:			
Encumbrances	331,999	8,189	295,459
Noncurrent Portion of Loans Receivable	423,346	—	—
Loan Commitments	12,525	—	—
Federal Programs	17,745	817	12
Other:			
Prepays	194	—	—
Ohio Enterprise Bond Program	10,000	—	—
Coal Research and Development Program	4,942	—	—
Health and Human Services	—	13,138	—
Environmental Protection and Natural Resources	—	—	—
Community and Economic Development	—	—	—
Unreserved/Designated for Compensated Absences	—	339	—
Unreserved/Undesignated (Deficits)	(15,791)	3,033	(339,622)
TOTAL FUND BALANCES (DEFICITS)	784,960	25,516	(44,151)
TOTAL LIABILITIES AND FUND BALANCES ...	\$ 1,236,874	\$ 89,867	\$ 243,274

<u>HIGHWAY SAFETY</u>	<u>NATURAL RESOURCES</u>	<u>WILDLIFE AND WATERWAYS SAFETY</u>	<u>LOCAL INFRASTRUCTURE AND TRANSPORTATION IMPROVEMENTS</u>	<u>TOBACCO SETTLEMENT</u>	<u>CLEAN OHIO PROGRAM</u>
\$ 165,680	\$ 149,704	\$ 56,444	\$ 230,129	\$ 151,050	\$ 51,270
1,116	1,217	18	—	2,120	—
—	—	—	—	365,473	—
51,847	47,025	17,657	71,991	49,478	16,080
—	1,831	1,965	—	—	—
841	106	—	—	—	—
—	291	—	213,161	—	—
605	566	18	—	—	—
321	5,630	446	476	673	106
—	—	—	—	—	—
\$ 220,410	\$ 206,370	\$ 76,548	\$ 515,757	\$ 568,794	\$ 67,456
\$ 9,162	\$ 4,355	\$ 1,256	\$ 5,458	\$ 2,135	\$ 1
8,821	3,538	1,451	30	57	9
51,847	47,025	17,657	71,991	49,478	16,080
5,064	78	—	1,904	296	—
19,702	3,355	3,484	26	137	7
15	55	—	1	—	—
1,720	4,327	30	89	126	20
—	—	—	—	—	—
<u>96,331</u>	<u>62,733</u>	<u>23,878</u>	<u>79,499</u>	<u>52,229</u>	<u>16,117</u>
18,128	31,859	7,837	4	669	12
—	—	—	211,572	—	—
—	—	—	72,229	—	—
—	6,501	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	2	—
—	—	—	—	—	—
—	—	—	—	—	6,357
—	—	—	—	—	44,970
1,353	543	231	5	16	—
<u>104,598</u>	<u>104,734</u>	<u>44,602</u>	<u>152,448</u>	<u>515,878</u>	<u>—</u>
<u>124,079</u>	<u>143,637</u>	<u>52,670</u>	<u>436,258</u>	<u>516,565</u>	<u>51,339</u>
\$ 220,410	\$ 206,370	\$ 76,548	\$ 515,757	\$ 568,794	\$ 67,456

(continued)

STATE OF OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2002
(dollars in thousands)
(continued)

	<u>HIGHER EDUCATION IMPROVEMENTS</u>	<u>TOTAL</u>
ASSETS:		
Cash Equity with Treasurer	\$ 115,761	\$ 1,422,421
Cash and Cash Equivalents	—	16,243
Investments	—	513,949
Collateral on Lent Securities	36,266	454,315
Taxes Receivable	—	5,523
Intergovernmental Receivable	—	216,202
Loans Receivable, Net	—	708,940
Interfund Receivable	—	3,685
Other Receivables	244	34,344
Other Assets	—	1,999
TOTAL ASSETS	<u>\$ 152,271</u>	<u>\$ 3,377,621</u>
LIABILITIES AND FUND BALANCES:		
LIABILITIES:		
Accounts Payable	\$ 24,768	\$ 157,574
Accrued Liabilities	—	22,351
Obligations Under Securities Lending	36,266	454,315
Intergovernmental Payable	—	163,686
Interfund Payable	74	311,367
Payable to Component Units	22,871	24,084
Deferred Revenue	46	83,640
Refund and Other Liabilities	—	1,485
TOTAL LIABILITIES	<u>84,025</u>	<u>1,218,502</u>
FUND BALANCES:		
Reserved for:		
Encumbrances	116,080	810,236
Noncurrent Portion of Loans Receivable	—	634,918
Loan Commitments	415	85,169
Federal Programs	—	25,075
Other:		
Prepays	—	194
Ohio Enterprise Bond Program	—	10,000
Coal Research and Development Program	—	4,944
Health and Human Services	—	13,138
Environmental Protection and Natural Resources	—	6,357
Community and Economic Development	—	44,970
Unreserved/Designated for Compensated Absences	—	2,487
Unreserved/Undesignated (Deficits)	(48,249)	521,631
TOTAL FUND BALANCES (DEFICITS)	<u>68,246</u>	<u>2,159,119</u>
TOTAL LIABILITIES AND FUND BALANCES ...	<u>\$ 152,271</u>	<u>\$ 3,377,621</u>

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STATE OF OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
(dollars in thousands)

	<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>	<u>HEALTH</u>	<u>MENTAL HEALTH AND RETARDATION</u>
REVENUES:			
Income Taxes	\$ 4,139	\$ —	\$ —
Sales Taxes	15,879	—	—
Corporate and Public Utility Taxes	217	—	—
Motor Vehicle Fuel Taxes	1,207	—	—
Other Taxes	28,528	—	—
Licenses, Permits and Fees	381,278	16,345	1
Sales, Services and Charges	19,399	19	—
Federal Government	404,264	384,854	716,393
Tobacco Settlement	—	—	—
Investment Income	14,945	341	23
Other	49,872	27,360	25,732
TOTAL REVENUES	<u>919,728</u>	<u>428,919</u>	<u>742,149</u>
EXPENDITURES:			
CURRENT OPERATING:			
Primary, Secondary and Other Education	205	—	—
Higher Education Support	—	—	—
Public Assistance and Medicaid	—	—	245
Health and Human Services	—	438,198	789,056
Justice and Public Protection	131,442	—	—
Environmental Protection and Natural Resources	568	—	—
Transportation	459	—	—
General Government	151,537	—	—
Community and Economic Development	610,573	1,346	—
INTERGOVERNMENTAL	—	—	—
CAPITAL OUTLAY	—	—	—
DEBT SERVICE	—	—	—
TOTAL EXPENDITURES	<u>894,784</u>	<u>439,544</u>	<u>789,301</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>24,944</u>	<u>(10,625)</u>	<u>(47,152)</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	29,884	—	—
Bond Premiums	282	—	—
Bond Discounts	(2)	—	—
Capital Leases	27	2	—
Transfers-in	35,060	9,301	2,754
Transfers-out	(47,316)	(1,505)	(167)
TOTAL OTHER FINANCING SOURCES (USES)	<u>17,935</u>	<u>7,798</u>	<u>2,587</u>
NET CHANGE IN FUND BALANCES	42,879	(2,827)	(44,565)
FUND BALANCES, JULY 1 (as restated)	<u>742,081</u>	<u>28,343</u>	<u>414</u>
FUND BALANCES (DEFICITS), JUNE 30	<u>\$ 784,960</u>	<u>\$ 25,516</u>	<u>\$ (44,151)</u>

<u>HIGHWAY SAFETY</u>	<u>NATURAL RESOURCES</u>	<u>WILDLIFE AND WATERWAYS SAFETY</u>	<u>LOCAL INFRASTRUCTURE AND TRANSPORTATION IMPROVEMENTS</u>	<u>TOBACCO SETTLEMENT</u>	<u>CLEAN OHIO PROGRAM</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	13,133	—	—	—	—
—	—	13,818	—	—	—
1,570	7,827	—	—	—	—
106,614	86,927	32,859	—	—	—
19,966	1,780	381	—	—	—
17,021	54,115	12,191	—	—	—
—	—	—	—	368,588	—
7,430	1,977	2,703	11,075	1,466	1,511
30,790	31,489	3,200	956	1	1
<u>183,391</u>	<u>197,248</u>	<u>65,152</u>	<u>12,031</u>	<u>370,055</u>	<u>1,512</u>
—	—	—	—	20,458	—
—	—	—	—	690	—
—	—	—	—	—	—
130	—	—	—	20,178	—
346,328	534	—	—	5,026	—
—	175,086	59,588	—	—	81
—	—	—	—	—	—
—	3,759	—	—	133,939	—
—	2,242	—	1,101	4,658	92
—	—	—	156,357	—	—
4,612	—	4,626	—	—	—
—	—	—	78	—	—
<u>351,070</u>	<u>181,621</u>	<u>64,214</u>	<u>157,536</u>	<u>184,949</u>	<u>173</u>
<u>(167,679)</u>	<u>15,627</u>	<u>938</u>	<u>(145,505)</u>	<u>185,106</u>	<u>1,339</u>
—	—	—	120,000	—	50,000
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
192,385	729	1,000	62,205	4	—
(16,686)	(7,109)	(710)	—	(289,589)	—
<u>175,699</u>	<u>(6,380)</u>	<u>290</u>	<u>182,205</u>	<u>(289,585)</u>	<u>50,000</u>
<u>8,020</u>	<u>9,247</u>	<u>1,228</u>	<u>36,700</u>	<u>(104,479)</u>	<u>51,339</u>
<u>116,059</u>	<u>134,390</u>	<u>51,442</u>	<u>399,558</u>	<u>621,044</u>	<u>—</u>
<u>\$ 124,079</u>	<u>\$ 143,637</u>	<u>\$ 52,670</u>	<u>\$ 436,258</u>	<u>\$ 516,565</u>	<u>\$ 51,339</u>

(continued)

STATE OF OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

(dollars in thousands)
(continued)

	<u>HIGHER EDUCATION IMPROVEMENTS</u>	<u>TOTAL</u>
REVENUES:		
Income Taxes	\$ —	\$ 4,139
Sales Taxes	—	15,879
Corporate and Public Utility Taxes	—	13,350
Motor Vehicle Fuel Taxes	—	15,025
Other Taxes	—	37,925
Licenses, Permits and Fees	—	624,024
Sales, Services and Charges	—	41,545
Federal Government	—	1,588,838
Tobacco Settlement	—	368,588
Investment Income	4,156	45,627
Other	112	169,513
TOTAL REVENUES	<u>4,268</u>	<u>2,924,453</u>
EXPENDITURES:		
CURRENT OPERATING:		
Primary, Secondary and Other Education	—	20,663
Higher Education Support	326,464	327,154
Public Assistance and Medicaid	—	245
Health and Human Services	—	1,247,562
Justice and Public Protection	—	483,330
Environmental Protection and Natural Resources	—	235,323
Transportation	—	459
General Government	—	289,235
Community and Economic Development	—	620,012
INTERGOVERNMENTAL	—	156,357
CAPITAL OUTLAY	—	9,238
DEBT SERVICE	—	78
TOTAL EXPENDITURES	<u>326,464</u>	<u>3,389,656</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(322,196)</u>	<u>(465,203)</u>
OTHER FINANCING SOURCES (USES):		
Bond Proceeds	325,000	524,884
Bond Premiums	9,289	9,571
Bond Discounts	—	(2)
Capital Leases	—	29
Transfers-in	—	303,438
Transfers-out	(111)	(363,193)
TOTAL OTHER FINANCING SOURCES (USES)	<u>334,178</u>	<u>474,727</u>
NET CHANGE IN FUND BALANCES	11,982	9,524
FUND BALANCES, JULY 1 (as restated)	<u>56,264</u>	<u>2,149,595</u>
FUND BALANCES (DEFICITS), JUNE 30	<u>\$ 68,246</u>	<u>\$ 2,159,119</u>

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STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
(dollars in thousands)

COMMUNITY AND ECONOMIC DEVELOPMENT				
	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES:				
Income Taxes			\$ 4,187	
Sales Taxes			15,804	
Corporate and Public Utility Taxes			216	
Motor Vehicle Fuel Taxes			1,207	
Other Taxes			28,528	
Licenses, Permits and Fees			380,594	
Sales, Services and Charges			9,599	
Federal Government			360,315	
Tobacco Settlement.....			—	
Investment Income			10,763	
Other			109,615	
TOTAL REVENUES.....			920,828	
BUDGETARY EXPENDITURES:				
CURRENT OPERATING:				
Primary, Secondary and Other Education	\$ 1,451	\$ 1,851	1,309	\$ 542
Higher Education Support	—	—	—	—
Public Assistance and Medicaid	—	—	—	—
Health and Human Services	—	—	—	—
Justice and Public Protection	189,917	213,364	185,988	27,376
Environmental Protection and Natural Resources	403	653	553	100
Transportation	3,666	4,566	2,842	1,724
General Government	187,682	194,594	169,099	25,495
Community and Economic Development	944,396	1,017,550	885,184	132,366
INTERGOVERNMENTAL.....	—	—	—	—
CAPITAL OUTLAY	—	—	—	—
DEBT SERVICE.....	770	770	—	770
TOTAL BUDGETARY EXPENDITURES.....	\$ 1,328,285	\$ 1,433,348	1,244,975	\$ 188,373
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....			(324,147)	
OTHER FINANCING SOURCES (USES):				
Bond Proceeds			30,164	
Transfers-in			33,104	
Transfers-out			(63,268)	
TOTAL OTHER FINANCING SOURCES (USES).....			—	
NET CHANGE IN FUND BALANCES.....			(324,147)	
BUDGETARY FUND BALANCES				
(DEFICITS), JULY 1 (as restated).....			(39,999)	
Outstanding Encumbrances at Beginning of Fiscal Year			413,266	
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30			\$ 49,120	

HEALTH

MENTAL HEALTH AND RETARDATION

HEALTH				MENTAL HEALTH AND RETARDATION			
BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
		\$ —				\$ —	
		—				—	
		—				—	
		—				—	
		21,320				1	
		2,669				—	
		354,722				1,466,414	
		—				—	
		335				32	
		81,446				29,310	
		<u>460,492</u>				<u>1,495,757</u>	
\$ —	\$ —	—	\$ —	\$ —	\$ —	—	\$ —
—	—	—	—	—	—	—	—
—	—	—	—	1,143,033	1,143,033	1,039,000	104,033
506,622	522,024	484,694	37,330	844,619	968,073	814,917	153,156
11	11	—	11	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
2,445	2,445	2,212	233	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
<u>\$ 509,078</u>	<u>\$ 524,480</u>	<u>486,906</u>	<u>\$ 37,574</u>	<u>\$ 1,987,652</u>	<u>\$ 2,111,106</u>	<u>1,853,917</u>	<u>\$ 257,189</u>
		<u>(26,414)</u>				<u>(358,160)</u>	
		—				—	
		1,061				—	
		(1,266)				—	
		<u>(205)</u>				—	
		<u>(26,619)</u>				<u>(358,160)</u>	
		9,792				(388,392)	
		29,428				444,870	
		<u>\$ 12,601</u>				<u>\$ (301,682)</u>	

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2002

(dollars in thousands)
(continued)

HIGHWAY SAFETY				
	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Income Taxes			\$ —	
Sales Taxes			—	
Corporate and Public Utility Taxes			—	
Motor Vehicle Fuel Taxes			—	
Other Taxes			1,570	
Licenses, Permits and Fees			106,112	
Sales, Services and Charges			20,236	
Federal Government			17,576	
Tobacco Settlement.....			—	
Investment Income			7,220	
Other			33,663	
TOTAL REVENUES.....			186,377	
BUDGETARY EXPENDITURES:				
CURRENT OPERATING:				
Primary, Secondary and Other Education	\$ —	\$ —	—	\$ —
Higher Education Support	—	—	—	—
Public Assistance and Medicaid	—	—	—	—
Health and Human Services	269	269	179	90
Justice and Public Protection	396,045	411,068	374,173	36,895
Environmental Protection and Natural Resources	—	—	—	—
Transportation	—	—	—	—
General Government	—	—	—	—
Community and Economic Development	—	—	—	—
INTERGOVERNMENTAL.....	—	—	—	—
CAPITAL OUTLAY	12,504	12,504	8,063	4,441
DEBT SERVICE.....	12,157	12,157	11,706	451
TOTAL BUDGETARY EXPENDITURES.....	\$ 420,975	\$ 435,998	394,121	\$ 41,877
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....				(207,744)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds			—	
Transfers-in			210,488	
Transfers-out			(23,539)	
TOTAL OTHER FINANCING SOURCES (USES).....			186,949	
NET CHANGE IN FUND BALANCES.....				(20,795)
BUDGETARY FUND BALANCES				
(DEFICITS), JULY 1 (as restated).....			113,335	
Outstanding Encumbrances at Beginning of Fiscal Year			38,651	
BUDGETARY FUND BALANCES				
(DEFICITS), JUNE 30			\$ 131,191	

NATURAL RESOURCES

WILDLIFE AND WATERWAYS SAFETY

NATURAL RESOURCES				WILDLIFE AND WATERWAYS SAFETY			
BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
		\$ —				\$ —	
		—				—	
		13,133				—	
		—				13,833	
		8,025				—	
		86,992				33,640	
		1,780				381	
		53,267				12,191	
		—				—	
		1,941				2,635	
		34,277				4,215	
		<u>199,415</u>				<u>66,895</u>	
\$ —	\$ —	—	\$ —	\$ —	\$ —	—	\$ —
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
837	837	530	307	—	—	—	—
248,112	265,865	217,054	48,811	76,415	78,280	62,672	15,608
—	—	—	—	—	—	—	—
4,888	4,888	3,876	1,012	—	—	—	—
12,810	12,810	4,109	8,701	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	23,693	26,242	10,388	15,854
—	—	—	—	—	—	—	—
<u>\$ 266,647</u>	<u>\$ 284,400</u>	<u>225,569</u>	<u>\$ 58,831</u>	<u>\$ 100,108</u>	<u>\$ 104,522</u>	<u>73,060</u>	<u>\$ 31,462</u>
		<u>(26,154)</u>				<u>(6,165)</u>	
		—				—	
		4,627				1,862	
		<u>(9,263)</u>				<u>(1,875)</u>	
		<u>(4,636)</u>				<u>(13)</u>	
		<u>(30,790)</u>				<u>(6,178)</u>	
		109,057				44,627	
		<u>34,786</u>				<u>8,373</u>	
		<u>\$ 113,053</u>				<u>\$ 46,822</u>	

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2002

(dollars in thousands)
(continued)

	LOCAL INFRASTRUCTURE AND TRANSPORTATION IMPROVEMENTS			VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	BUDGET		ACTUAL	
	ORIGINAL	FINAL		
REVENUES:				
Income Taxes			\$ —	
Sales Taxes			—	
Corporate and Public Utility Taxes			—	
Motor Vehicle Fuel Taxes			—	
Other Taxes			—	
Licenses, Permits and Fees			—	
Sales, Services and Charges			—	
Federal Government			—	
Tobacco Settlement.....			—	
Investment Income			10,670	
Other			15,598	
TOTAL REVENUES.....			26,268	
BUDGETARY EXPENDITURES:				
CURRENT OPERATING:				
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	1,395	1,395	1,142	253
INTERGOVERNMENTAL.....	526,513	526,513	184,743	341,770
CAPITAL OUTLAY	—	—	—	—
DEBT SERVICE.....	—	51	51	—
TOTAL BUDGETARY EXPENDITURES.....	\$ 527,908	\$ 527,959	185,936	\$ 342,023
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....			(159,668)	
OTHER FINANCING SOURCES (USES):				
Bond Proceeds			120,000	
Transfers-in			62,205	
Transfers-out			—	
TOTAL OTHER FINANCING SOURCES (USES).....			182,205	
NET CHANGE IN FUND BALANCES.....			22,537	
BUDGETARY FUND BALANCES (DEFICITS), JULY 1 (as restated).....			204,849	
Outstanding Encumbrances at Beginning of Fiscal Year			34	
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30			\$ 227,420	

TOBACCO SETTLEMENT

CLEAN OHIO PROGRAM

<u>BUDGET</u>			VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)	<u>BUDGET</u>			VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>		<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
		\$ —			\$ —		
		—			—		
		—			—		
		—			—		
		—			—		
		—			—		
		—			—		
		368,588			—		
		9,911			954		
		468			—		
		378,967			954		
\$ 39,350	\$ 51,873	20,282	\$ 31,591	\$ —	\$ —	—	\$ —
35,102	35,102	962	34,140	—	—	—	—
—	—	—	—	—	—	—	—
161,594	160,958	133,014	27,944	—	—	—	—
499	6,335	5,110	1,225	—	—	—	—
—	—	—	—	—	730	72	658
—	—	—	—	—	—	—	—
—	183,900	183,900	—	—	—	—	—
18,985	18,985	15,970	3,015	—	418	96	322
2,000	—	—	—	—	100,000	—	100,000
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
\$ 257,530	\$ 457,153	359,238	\$ 97,915	\$ —	\$ 101,148	168	\$ 100,980
		19,729				786	
		—				50,000	
		190,299				—	
		(429,911)				—	
		(239,612)				50,000	
		(219,883)				50,786	
		365,284				—	
		1,185				—	
		\$ 146,586				\$ 50,786	

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2002

(dollars in thousands)
(continued)

HIGHER EDUCATION IMPROVEMENTS				
	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Income Taxes			\$ —	
Sales Taxes			—	
Corporate and Public Utility Taxes			—	
Motor Vehicle Fuel Taxes			—	
Other Taxes			—	
Licenses, Permits and Fees			—	
Sales, Services and Charges			—	
Federal Government			—	
Tobacco Settlement.....			—	
Investment Income			3,834	
Other			112	
TOTAL REVENUES.....			3,946	
BUDGETARY EXPENDITURES:				
CURRENT OPERATING:				
Primary, Secondary and Other Education	\$ —	\$ —	—	\$ —
Higher Education Support	844,171	844,785	475,007	369,778
Public Assistance and Medicaid	—	—	—	—
Health and Human Services	—	—	—	—
Justice and Public Protection	—	—	—	—
Environmental Protection and Natural Resources	—	—	—	—
Transportation	—	—	—	—
General Government	—	—	—	—
Community and Economic Development	—	—	—	—
INTERGOVERNMENTAL.....	—	—	—	—
CAPITAL OUTLAY	—	—	—	—
DEBT SERVICE.....	—	—	—	—
TOTAL BUDGETARY EXPENDITURES.....	\$ 844,171	\$ 844,785	475,007	\$ 369,778
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....			(471,061)	
OTHER FINANCING SOURCES (USES):				
Bond Proceeds			334,289	
Transfers-in			—	
Transfers-out			—	
TOTAL OTHER FINANCING SOURCES (USES).....			334,289	
NET CHANGE IN FUND BALANCES.....			(136,772)	
BUDGETARY FUND BALANCES				
(DEFICITS), JULY 1 (as restated).....			(141,456)	
Outstanding Encumbrances at Beginning of Fiscal Year			237,930	
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30			\$ (40,298)	

TOTAL

<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<u>ORIGINAL</u>	<u>FINAL</u>		<u>POSITIVE/ (NEGATIVE)</u>
		\$ 4,187	
		15,804	
		13,349	
		15,040	
		38,123	
		628,659	
		34,665	
		2,264,485	
		368,588	
		48,295	
		<u>308,704</u>	
		<u>3,739,899</u>	
\$ 40,801	\$ 53,724	21,591	\$ 32,133
879,273	879,887	475,969	403,918
1,143,033	1,143,033	1,039,000	104,033
1,513,104	1,651,324	1,432,804	218,520
587,309	631,615	565,801	65,814
324,930	345,528	280,351	65,177
3,666	4,566	2,842	1,724
192,570	383,382	356,875	26,507
980,031	1,053,603	908,713	144,890
528,513	626,513	184,743	441,770
36,197	38,746	18,451	20,295
12,927	12,978	11,757	1,221
<u>\$ 6,242,354</u>	<u>\$ 6,824,899</u>	<u>5,298,897</u>	<u>\$ 1,526,002</u>
		<u>(1,558,998)</u>	
		534,453	
		503,646	
		<u>(529,122)</u>	
		<u>508,977</u>	
		<u>(1,050,021)</u>	
		277,097	
		<u>1,208,523</u>	
		<u>\$ 435,599</u>	

NONMAJOR DEBT SERVICE FUNDS

The **Debt Service Funds** account for the resources accumulated and payments made for principal and interest on long-term debt of the governmental funds.

The **Coal Research/Development General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 15 of Article VIII, Ohio Constitution, to finance coal research and development projects.

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

The **Public Improvements General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been 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 General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been 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 General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2k of Article VIII, Ohio Constitution, to finance the cost of local government's public infrastructure improvement projects.

The **State Projects General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2l of Article VIII, Ohio Constitution, to finance capital improvements at state and local parks and other natural resources-related projects.

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

The **Higher Education Capital Facilities General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been 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 General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2n of Article VIII, Ohio Constitution, to finance the costs of facilities for a system of common schools throughout Ohio.

The **Conservation Projects General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2o of Article VIII, Ohio Constitution, to finance the purchase of additional “greenspace” land or interest in land devoted to natural areas, open spaces, and agriculture.

The **Economic Development Revenue Bonds Fund** accounts for the payment of principal and interest on revenue bonds issued to finance loans to individuals, corporations, and agencies within the State for economic development projects that create or retain jobs in the State.

The **Infrastructure Bank Revenue Bonds Fund** accounts for the payment of principal and interest on revenue bonds that have been 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 Facilities Special Obligations Fund** accounts for the payment of principal and interest on special obligation bonds issued to finance the construction of higher education facilities.

The **Mental Health Facilities Special Obligations Fund** accounts for the payment of principal and interest on special obligation bonds is-

sued to finance the construction of mental health facilities.

The **Parks and Recreation Facilities Special Obligations Fund** accounts for the payment of principal and interest on special obligation bonds issued to finance the construction of parks and recreation projects and state park facilities.

The **School Building Program Special Obligations Fund** accounts for the payment of principal and interest on special obligation bonds that have been 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 **Ohio Building Authority Special Obligations 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 **Transportation Certificates of Participation 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.

STATE OF OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2002
(dollars in thousands)

	<u>COAL RESEARCH/ DEVELOPMENT GENERAL OBLIGATIONS</u>	<u>IMPROVEMENTS GENERAL OBLIGATIONS</u>	<u>HIGHWAY IMPROVEMENTS GENERAL OBLIGATIONS</u>
ASSETS:			
Cash Equity with Treasurer	\$ 50	\$ —	\$ —
Cash and Cash Equivalents	—	130	55
Investments	—	—	—
Collateral on Lent Securities	15	—	—
Loans Receivable, Net	—	—	—
Other Receivables	—	—	—
TOTAL ASSETS	<u>\$ 65</u>	<u>\$ 130</u>	<u>\$ 55</u>
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accrued Liabilities	\$ 9	\$ —	\$ —
Obligations Under Securities Lending	15	—	—
Deferred Revenue	—	—	—
Refund and Other Liabilities	—	130	55
TOTAL LIABILITIES	<u>24</u>	<u>130</u>	<u>55</u>
FUND BALANCES:			
Reserved for:			
Debt Service	41	—	—
Noncurrent Portion of Loans Receivable	—	—	—
Other:			
Assets in Excess of Debt Service Requirements	—	—	—
Unreserved/Undesignated (Deficits)	—	—	—
TOTAL FUND BALANCES (DEFICITS)	<u>41</u>	<u>—</u>	<u>—</u>
TOTAL LIABILITIES AND FUND BALANCES ...	<u>\$ 65</u>	<u>\$ 130</u>	<u>\$ 55</u>

<u>DEVELOPMENT GENERAL OBLIGATIONS</u>	<u>HIGHWAY GENERAL OBLIGATIONS</u>	<u>PUBLIC IMPROVEMENTS GENERAL OBLIGATIONS</u>	<u>VIETNAM CONFLICT COMPENSATION GENERAL OBLIGATIONS</u>	<u>LOCAL INFRASTRUCTURE IMPROVEMENTS GENERAL OBLIGATIONS</u>	<u>STATE PROJECTS GENERAL OBLIGATIONS</u>
\$ —	\$ 50,060	\$ —	\$ —	\$ 120	\$ 42
270	420	155	28	—	—
—	—	—	—	—	—
—	15,638	—	—	35	13
—	—	—	—	—	—
—	103	—	—	—	—
<u>\$ 270</u>	<u>\$ 66,221</u>	<u>\$ 155</u>	<u>\$ 28</u>	<u>\$ 155</u>	<u>\$ 55</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 21
—	15,638	—	—	35	13
—	19	—	—	—	—
<u>270</u>	<u>170</u>	<u>155</u>	<u>25</u>	<u>—</u>	<u>—</u>
<u>270</u>	<u>15,827</u>	<u>155</u>	<u>25</u>	<u>35</u>	<u>34</u>
—	50,394	—	—	120	21
—	—	—	—	—	—
—	—	—	3	—	—
—	—	—	—	—	—
<u>—</u>	<u>50,394</u>	<u>—</u>	<u>3</u>	<u>120</u>	<u>21</u>
<u>\$ 270</u>	<u>\$ 66,221</u>	<u>\$ 155</u>	<u>\$ 28</u>	<u>\$ 155</u>	<u>\$ 55</u>

(continued)

STATE OF OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2002
(dollars in thousands)
(continued)

	<u>HIGHWAY CAPITAL IMPROVEMENTS GENERAL OBLIGATIONS</u>	<u>HIGHER EDUCATION CAPITAL FACILITIES GENERAL OBLIGATIONS</u>	<u>COMMON SCHOOLS CAPITAL FACILITIES GENERAL OBLIGATIONS</u>
ASSETS:			
Cash Equity with Treasurer	\$ 3,863	\$ 212	\$ 143
Cash and Cash Equivalents	—	—	—
Investments	—	—	—
Collateral on Lent Securities	1,098	66	43
Loans Receivable, Net	—	—	—
Other Receivables	<u>7</u>	<u>—</u>	<u>—</u>
TOTAL ASSETS	<u>\$ 4,968</u>	<u>\$ 278</u>	<u>\$ 186</u>
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accrued Liabilities	\$ —	\$ 124	\$ 164
Obligations Under Securities Lending	1,098	66	43
Deferred Revenue	1	—	—
Refund and Other Liabilities	<u>—</u>	<u>—</u>	<u>—</u>
TOTAL LIABILITIES	<u>1,099</u>	<u>190</u>	<u>207</u>
FUND BALANCES:			
Reserved for:			
Debt Service	3,869	88	—
Noncurrent Portion of Loans Receivable	—	—	—
Other:			
Assets in Excess of Debt Service Requirements	—	—	—
Unreserved/Undesignated (Deficits)	<u>—</u>	<u>—</u>	<u>(21)</u>
TOTAL FUND BALANCES (DEFICITS)	<u>3,869</u>	<u>88</u>	<u>(21)</u>
TOTAL LIABILITIES AND FUND BALANCES ...	<u>\$ 4,968</u>	<u>\$ 278</u>	<u>\$ 186</u>

<u>CONSERVATION PROJECTS GENERAL OBLIGATIONS</u>	<u>ECONOMIC DEVELOPMENT REVENUE BONDS</u>	<u>INFRASTRUCTURE BANK REVENUE BONDS</u>	<u>HIGHER EDUCATION FACILITIES SPECIAL OBLIGATIONS</u>	<u>MENTAL HEALTH FACILITIES SPECIAL OBLIGATIONS</u>	<u>PARKS AND RECREATION FACILITIES SPECIAL OBLIGATIONS</u>
\$ 963	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	1	—	1
—	5,360	302	1,006	179	722
302	382	—	72	13	51
—	—	—	1,882	—	—
2	—	—	—	—	—
<u>\$ 1,267</u>	<u>\$ 5,742</u>	<u>\$ 302</u>	<u>\$ 2,961</u>	<u>\$ 192</u>	<u>\$ 774</u>
\$ 93	\$ —	\$ —	\$ —	\$ 11	\$ 157
302	382	—	72	13	51
—	—	—	—	—	—
—	—	—	—	—	—
<u>395</u>	<u>382</u>	<u>—</u>	<u>72</u>	<u>24</u>	<u>208</u>
872	5,360	302	859	41	559
—	—	—	1,882	—	—
—	—	—	148	127	7
—	—	—	—	—	—
<u>872</u>	<u>5,360</u>	<u>302</u>	<u>2,889</u>	<u>168</u>	<u>566</u>
<u>\$ 1,267</u>	<u>\$ 5,742</u>	<u>\$ 302</u>	<u>\$ 2,961</u>	<u>\$ 192</u>	<u>\$ 774</u>

(continued)

STATE OF OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2002
(dollars in thousands)
(continued)

	<u>SCHOOL BUILDING PROGRAM SPECIAL OBLIGATIONS</u>	<u>OHIO BUILDING AUTHORITY SPECIAL OBLIGATIONS</u>	<u>TRANSPORTATION CERTIFICATES OF PARTICIPATION</u>
ASSETS:			
Cash Equity with Treasurer	\$ —	\$ —	\$ —
Cash and Cash Equivalents	—	—	58
Investments	415	37,017	888
Collateral on Lent Securities	30	—	—
Loans Receivable, Net	—	—	—
Other Receivables	—	27	—
TOTAL ASSETS	\$ 445	\$ 37,044	\$ 946
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accrued Liabilities	\$ —	\$ —	\$ —
Obligations Under Securities Lending	30	—	—
Deferred Revenue	—	—	—
Refund and Other Liabilities	—	—	—
TOTAL LIABILITIES	30	—	—
FUND BALANCES:			
Reserved for:			
Debt Service	415	37,044	946
Noncurrent Portion of Loans Receivable	—	—	—
Other:			
Assets in Excess of Debt Service Requirements	—	—	—
Unreserved/Undesignated (Deficits)	—	—	—
TOTAL FUND BALANCES (DEFICITS)	415	37,044	946
TOTAL LIABILITIES AND FUND BALANCES ...	\$ 445	\$ 37,044	\$ 946

TOTAL

\$ 55,453
1,118
45,889
17,758
1,882
139
\$ 122,239

\$ 579
17,758
20
805
19,162

100,931
1,882
285
(21)
103,077
\$ 122,239

STATE OF OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
(dollars in thousands)

	<u>COAL RESEARCH/ DEVELOPMENT GENERAL OBLIGATIONS</u>	<u>IMPROVEMENTS GENERAL OBLIGATIONS</u>	<u>HIGHWAY IMPROVEMENTS GENERAL OBLIGATIONS</u>
REVENUES:			
Motor Vehicle Fuel Taxes.....	\$ —	\$ —	\$ —
Licenses, Permits and Fees.....	—	—	—
Investment Income.....	7	5	—
Other.....	1	—	—
TOTAL REVENUES.....	<u>8</u>	<u>5</u>	<u>—</u>
EXPENDITURES:			
DEBT SERVICE.....	7,919	—	—
TOTAL EXPENDITURES.....	<u>7,919</u>	<u>—</u>	<u>—</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	<u>(7,911)</u>	<u>5</u>	<u>—</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds.....	116	—	—
Refunding Bond Proceeds.....	—	—	—
Payment to Refunded Bond Escrow Agents.....	—	—	—
Bond Premiums.....	64	—	—
Transfers-in.....	7,723	—	—
Transfers-out.....	—	(291)	(12)
TOTAL OTHER FINANCING SOURCES (USES).....	<u>7,903</u>	<u>(291)</u>	<u>(12)</u>
NET CHANGES IN FUND BALANCES.....	<u>(8)</u>	<u>(286)</u>	<u>(12)</u>
FUND BALANCES (DEFICITS), JULY 1.....	<u>49</u>	<u>286</u>	<u>12</u>
FUND BALANCES (DEFICITS), JUNE 30.....	<u>\$ 41</u>	<u>\$ —</u>	<u>\$ —</u>

<u>DEVELOPMENT GENERAL OBLIGATIONS</u>	<u>HIGHWAY GENERAL OBLIGATIONS</u>	<u>PUBLIC IMPROVEMENTS GENERAL OBLIGATIONS</u>	<u>VIETNAM CONFLICT COMPENSATION GENERAL OBLIGATIONS</u>	<u>LOCAL INFRASTRUCTURE IMPROVEMENTS GENERAL OBLIGATIONS</u>	<u>STATE PROJECTS GENERAL OBLIGATIONS</u>
\$ —	\$ 33,202	\$ —	\$ —	\$ —	\$ —
—	9,781	—	—	—	—
2	2,976	3	—	54	13
—	—	—	—	—	1
<u>2</u>	<u>45,959</u>	<u>3</u>	<u>—</u>	<u>54</u>	<u>14</u>
—	49,657	—	—	133,688	18,016
—	<u>49,657</u>	—	—	<u>133,688</u>	<u>18,016</u>
<u>2</u>	<u>(3,698)</u>	<u>3</u>	<u>—</u>	<u>(133,634)</u>	<u>(18,002)</u>
—	—	—	—	—	226
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	2,945	101
—	—	—	—	130,646	17,650
(133)	—	(154)	—	—	—
<u>(133)</u>	<u>—</u>	<u>(154)</u>	<u>—</u>	<u>133,591</u>	<u>17,977</u>
<u>(131)</u>	<u>(3,698)</u>	<u>(151)</u>	<u>—</u>	<u>(43)</u>	<u>(25)</u>
<u>131</u>	<u>54,092</u>	<u>151</u>	<u>3</u>	<u>163</u>	<u>46</u>
<u>\$ —</u>	<u>\$ 50,394</u>	<u>\$ —</u>	<u>\$ 3</u>	<u>\$ 120</u>	<u>\$ 21</u>

(continued)

STATE OF OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

(dollars in thousands)
(continued)

	<u>HIGHWAY CAPITAL IMPROVEMENTS GENERAL OBLIGATIONS</u>	<u>HIGHER EDUCATION CAPITAL FACILITIES GENERAL OBLIGATIONS</u>	<u>COMMON SCHOOLS CAPITAL FACILITIES GENERAL OBLIGATIONS</u>
REVENUES:			
Motor Vehicle Fuel Taxes	\$ —	\$ —	\$ —
Licenses, Permits and Fees	—	—	—
Investment Income	3,244	32	75
Other	<u>1</u>	<u>—</u>	<u>—</u>
TOTAL REVENUES	<u>3,245</u>	<u>32</u>	<u>75</u>
EXPENDITURES:			
DEBT SERVICE	<u>140,359</u>	<u>50,999</u>	<u>36,456</u>
TOTAL EXPENDITURES	<u>140,359</u>	<u>50,999</u>	<u>36,456</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(137,114)</u>	<u>(50,967)</u>	<u>(36,381)</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Refunding Bond Proceeds	—	—	—
Payment to Refunded Bond Escrow Agents	—	—	—
Bond Premiums	—	1,978	6,313
Transfers-in	136,501	49,550	30,014
Transfers-out	<u>—</u>	<u>—</u>	<u>—</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>136,501</u>	<u>51,528</u>	<u>36,327</u>
NET CHANGES IN FUND BALANCES	(613)	561	(54)
FUND BALANCES (DEFICITS), JULY 1	<u>4,482</u>	<u>(473)</u>	<u>33</u>
FUND BALANCES (DEFICITS), JUNE 30	<u>\$ 3,869</u>	<u>\$ 88</u>	<u>\$ (21)</u>

<u>CONSERVATION PROJECTS GENERAL OBLIGATIONS</u>	<u>ECONOMIC DEVELOPMENT REVENUE BONDS</u>	<u>INFRASTRUCTURE BANK REVENUE BONDS</u>	<u>HIGHER EDUCATION FACILITIES SPECIAL OBLIGATIONS</u>	<u>MENTAL HEALTH FACILITIES SPECIAL OBLIGATIONS</u>	<u>PARKS AND RECREATION FACILITIES SPECIAL OBLIGATIONS</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
28	134	290	20	7	2
1	—	—	—	—	—
<u>29</u>	<u>134</u>	<u>290</u>	<u>20</u>	<u>7</u>	<u>2</u>
318	16,134	28,107	295,059	49,452	15,682
<u>318</u>	<u>16,134</u>	<u>28,107</u>	<u>295,059</u>	<u>49,452</u>	<u>15,682</u>
<u>(289)</u>	<u>(16,000)</u>	<u>(27,817)</u>	<u>(295,039)</u>	<u>(49,445)</u>	<u>(15,680)</u>
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
1,161	—	813	—	323	787
—	15,993	27,124	294,058	49,163	15,410
—	—	—	—	—	—
<u>1,161</u>	<u>15,993</u>	<u>27,937</u>	<u>294,058</u>	<u>49,486</u>	<u>16,197</u>
<u>872</u>	<u>(7)</u>	<u>120</u>	<u>(981)</u>	<u>41</u>	<u>517</u>
—	5,367	182	3,870	127	49
<u>\$ 872</u>	<u>\$ 5,360</u>	<u>\$ 302</u>	<u>\$ 2,889</u>	<u>\$ 168</u>	<u>\$ 566</u>

(continued)

STATE OF OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
(dollars in thousands)
(continued)

	<u>SCHOOL BUILDING PROGRAM SPECIAL OBLIGATIONS</u>	<u>OHIO BUILDING AUTHORITY SPECIAL OBLIGATIONS</u>	<u>TRANSPORTATION CERTIFICATES OF PARTICIPATION</u>
REVENUES:			
Motor Vehicle Fuel Taxes	\$ —	\$ —	\$ —
Licenses, Permits and Fees	—	—	—
Investment Income	11	535	66
Other	—	—	696
TOTAL REVENUES	<u>11</u>	<u>535</u>	<u>762</u>
EXPENDITURES:			
DEBT SERVICE	<u>41,663</u>	<u>306,266</u>	<u>764</u>
TOTAL EXPENDITURES	<u>41,663</u>	<u>306,266</u>	<u>764</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(41,652)</u>	<u>(305,731)</u>	<u>(2)</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Refunding Bond Proceeds	—	341,451	—
Payment to Refunded Bond Escrow Agents	—	(339,042)	—
Bond Premiums	—	591	—
Transfers-in	41,616	295,122	—
Transfers-out	—	(3,401)	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>41,616</u>	<u>294,721</u>	<u>—</u>
NET CHANGE IN FUND BALANCES	<u>(36)</u>	<u>(11,010)</u>	<u>(2)</u>
FUND BALANCES (DEFICITS), JULY 1	<u>451</u>	<u>48,054</u>	<u>948</u>
FUND BALANCES (DEFICITS), JUNE 30	<u><u>\$ 415</u></u>	<u><u>\$ 37,044</u></u>	<u><u>\$ 946</u></u>

TOTAL

\$ 33,202
9,781
7,504
700
51,187

1,190,539
1,190,539

(1,139,352)

342
341,451
(339,042)
15,076
1,110,570
(3,991)
1,124,406

(14,946)

118,023

\$ 103,077

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 NONMAJOR DEBT SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002
 (dollars in thousands)

	COAL RESEARCH/DEVELOPMENT GENERAL OBLIGATIONS			VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	BUDGET		ACTUAL	
	ORIGINAL	FINAL		
REVENUES:				
Motor Vehicle Fuel Taxes			\$ —	
Licenses, Permits and Fees			—	
Investment Income			8	
Other			7,722	
TOTAL REVENUES.....			7,730	
BUDGETARY EXPENDITURES:				
DEBT SERVICE.....	\$ 8,971	\$ 15,602	7,739	\$ 7,863
TOTAL BUDGETARY EXPENDITURES.....	\$ 8,971	\$ 15,602	7,739	\$ 7,863
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....				(9)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds			9	
Transfers-in			—	
Transfers-out.....			—	
TOTAL OTHER FINANCING SOURCES (USES).....			9	
NET CHANGE IN FUND BALANCES.....				—
BUDGETARY FUND BALANCES (DEFICITS), JULY 1.....				48
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30			\$ 48	

IMPROVEMENTS GENERAL OBLIGATIONS				HIGHWAY IMPROVEMENTS GENERAL OBLIGATIONS			
BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
		\$ —				\$ —	
		—				—	
		9				—	
		15				5	
		<u>24</u>				<u>5</u>	
\$ —	\$ —	—	\$ —	\$ —	\$ —	—	\$ —
\$ —	\$ —	—	\$ —	\$ —	\$ —	—	\$ —
		<u>24</u>				<u>5</u>	
		—				—	
		—				—	
		(291)				(11)	
		<u>(291)</u>				<u>(11)</u>	
		(267)				(6)	
		267				6	
		<u>\$ —</u>				<u>\$ —</u>	

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2002

(dollars in thousands)
(continued)

	DEVELOPMENT GENERAL OBLIGATIONS			VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	BUDGET		ACTUAL	
	ORIGINAL	FINAL		
REVENUES:				
Motor Vehicle Fuel Taxes			\$ —	
Licenses, Permits and Fees			—	
Investment Income			4	
Other			50	
TOTAL REVENUES.....			54	
BUDGETARY EXPENDITURES:				
DEBT SERVICE.....	\$ —	\$ —	—	\$ —
TOTAL BUDGETARY EXPENDITURES.....	\$ —	\$ —	—	\$ —
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....			54	
OTHER FINANCING SOURCES (USES):				
Bond Proceeds			—	
Transfers-in			—	
Transfers-out			(133)	
TOTAL OTHER FINANCING SOURCES (USES).....			(133)	
NET CHANGE IN FUND BALANCES.....			(79)	
BUDGETARY FUND BALANCES (DEFICITS), JULY 1.....			79	
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30			\$ —	

<u>HIGHWAY GENERAL OBLIGATIONS</u>				<u>PUBLIC IMPROVEMENTS GENERAL OBLIGATIONS</u>			
<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</u>	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</u>
<u>ORIGINAL</u>	<u>FINAL</u>			<u>ORIGINAL</u>	<u>FINAL</u>		
		\$ 33,202				\$ —	
		9,783				—	
		3,031				3	
		—				100	
		<u>46,016</u>				<u>103</u>	
\$ 49,614	\$ 49,657	49,657	\$ —	\$ —	\$ —	—	\$ —
<u>\$ 49,614</u>	<u>\$ 49,657</u>	<u>49,657</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>—</u>	<u>\$ —</u>
		<u>(3,641)</u>				<u>103</u>	
		—				—	
		—				—	
		—				(153)	
		—				<u>(153)</u>	
		<u>(3,641)</u>				<u>(50)</u>	
		53,043				50	
		<u>\$ 49,402</u>				<u>\$ —</u>	

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2002

(dollars in thousands)
(continued)

	LOCAL INFRASTRUCTURE IMPROVEMENTS GENERAL OBLIGATIONS			VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	BUDGET		ACTUAL	
	ORIGINAL	FINAL		
REVENUES:				
Motor Vehicle Fuel Taxes			\$ —	
Licenses, Permits and Fees			—	
Investment Income			64	
Other			130,646	
TOTAL REVENUES.....			130,710	
BUDGETARY EXPENDITURES:				
DEBT SERVICE.....	\$ 135,693	\$ 135,735	132,952	\$ 2,783
TOTAL BUDGETARY EXPENDITURES.....	\$ 135,693	\$ 135,735	132,952	\$ 2,783
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....			(2,242)	
OTHER FINANCING SOURCES (USES):				
Bond Proceeds			2,209	
Transfers-in			—	
Transfers-out.....			—	
TOTAL OTHER FINANCING SOURCES (USES).....			2,209	
NET CHANGE IN FUND BALANCES.....			(33)	
BUDGETARY FUND BALANCES (DEFICITS), JULY 1.....			145	
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30			\$ 112	

STATE PROJECTS GENERAL OBLIGATIONS				HIGHWAY CAPITAL IMPROVEMENTS GENERAL OBLIGATIONS			
BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
		\$ —				\$ —	
		—				—	
		13				3,357	
		17,650				—	
		<u>17,663</u>				<u>3,357</u>	
\$ 19,001	\$ 26,294	17,689	\$ 8,605	\$ 137,731	\$ 141,302	141,302	\$ —
<u>\$ 19,001</u>	<u>\$ 26,294</u>	<u>17,689</u>	<u>\$ 8,605</u>	<u>\$ 137,731</u>	<u>\$ 141,302</u>	<u>141,302</u>	<u>\$ —</u>
		(26)				(137,945)	
		22				—	
		—				136,501	
		—				—	
		<u>22</u>				<u>136,501</u>	
		(4)				(1,444)	
		44				4,912	
		<u>\$ 40</u>				<u>\$ 3,468</u>	

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2002

(dollars in thousands)
(continued)

	HIGHER EDUCATION CAPITAL FACILITIES GENERAL OBLIGATIONS			VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	BUDGET		ACTUAL	
	ORIGINAL	FINAL		
REVENUES:				
Motor Vehicle Fuel Taxes			\$ —	
Licenses, Permits and Fees			—	
Investment Income			31	
Other			49,550	
TOTAL REVENUES.....			49,581	
BUDGETARY EXPENDITURES:				
DEBT SERVICE.....	\$ 50,055	\$ 50,055	50,033	\$ 22
TOTAL BUDGETARY EXPENDITURES.....	\$ 50,055	\$ 50,055	50,033	\$ 22
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....			(452)	
OTHER FINANCING SOURCES (USES):				
Bond Proceeds			620	
Transfers-in			—	
Transfers-out.....			—	
TOTAL OTHER FINANCING SOURCES (USES).....			620	
NET CHANGE IN FUND BALANCES.....			168	
BUDGETARY FUND BALANCES (DEFICITS), JULY 1.....			39	
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30			\$ 207	

COMMON SCHOOLS CAPITAL FACILITIES
GENERAL OBLIGATIONS

CONSERVATION PROJECTS GENERAL OBLIGATIONS

BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
		\$ —			\$ —		
		—			—		
		68			18		
		30,015			—		
		<u>30,083</u>			<u>18</u>		
\$ 36,419	\$ 36,419	34,881	\$ 1,538	\$ —	\$ 1,595	—	
<u>\$ 36,419</u>	<u>\$ 36,419</u>	<u>34,881</u>	<u>\$ 1,538</u>	<u>\$ —</u>	<u>\$ 1,595</u>	<u>\$ 1,595</u>	
		<u>(4,798)</u>			<u>18</u>		
		4,902			936		
		—			—		
		—			—		
		<u>4,902</u>			<u>936</u>		
		104			954		
		31			—		
		<u>\$ 135</u>			<u>\$ 954</u>		

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2002

(dollars in thousands)
(continued)

	<u>TOTAL</u>			<u>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</u>
	<u>BUDGET</u>		<u>ACTUAL</u>	
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES:				
Motor Vehicle Fuel Taxes			\$ 33,202	
Licenses, Permits and Fees			9,783	
Investment Income			6,606	
Other			235,753	
TOTAL REVENUES.....			285,344	
BUDGETARY EXPENDITURES:				
DEBT SERVICE.....	\$ 437,484	\$ 456,659	434,253	\$ 22,406
TOTAL BUDGETARY EXPENDITURES.....	\$ 437,484	\$ 456,659	434,253	\$ 22,406
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....			(148,909)	
OTHER FINANCING SOURCES (USES):				
Bond Proceeds			8,698	
Transfers-in			136,501	
Transfers-out.....			(588)	
TOTAL OTHER FINANCING SOURCES (USES).....			144,611	
NET CHANGE IN FUND BALANCES.....			(4,298)	
BUDGETARY FUND BALANCES (DEFICITS), JULY 1.....			58,664	
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30			\$ 54,366	

NONMAJOR CAPITAL PROJECTS FUNDS

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

The **Infrastructure Bank Obligations Fund** accounts for bond proceeds that finance various highway construction projects sponsored by the Department of Transportation.

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 **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.

STATE OF OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2002
(dollars in thousands)

	<u>INFRASTRUCTURE BANK OBLIGATIONS</u>	<u>MENTAL HEALTH/ MENTAL RETARDATION FACILITIES IMPROVEMENTS</u>	<u>PARKS AND RECREATION IMPROVEMENTS</u>
ASSETS:			
Cash Equity with Treasurer	\$ 41,982	\$ 7,475	\$ 28,400
Collateral on Lent Securities	13,065	2,317	8,917
Other Receivables	<u>85</u>	<u>16</u>	<u>7</u>
TOTAL ASSETS	<u>\$ 55,132</u>	<u>\$ 9,808</u>	<u>\$ 37,324</u>
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accounts Payable	\$ 10,900	\$ 3,470	\$ 1,130
Obligations Under Securities Lending	13,065	2,317	8,917
Interfund Payable	—	32	—
Deferred Revenue	<u>16</u>	<u>3</u>	<u>1</u>
TOTAL LIABILITIES	<u>23,981</u>	<u>5,822</u>	<u>10,048</u>
FUND BALANCES:			
Reserved for:			
Encumbrances	277,719	34,599	24,082
Unreserved/Undesignated (Deficits)	<u>(246,568)</u>	<u>(30,613)</u>	<u>3,194</u>
TOTAL FUND BALANCES	<u>31,151</u>	<u>3,986</u>	<u>27,276</u>
TOTAL LIABILITIES AND FUND BALANCES ...	<u>\$ 55,132</u>	<u>\$ 9,808</u>	<u>\$ 37,324</u>

<u>ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS</u>	<u>YOUTH SERVICES BUILDING IMPROVEMENTS</u>	<u>TRANSPORTATION BUILDING IMPROVEMENTS</u>	<u>ADULT CORRECTIONAL BUILDING IMPROVEMENTS</u>	<u>HIGHWAY SAFETY BUILDING IMPROVEMENTS</u>	<u>OHIO PARKS AND NATURAL RESOURCES</u>
\$ 106,112	\$ 23,068	\$ 254	\$ 21,062	\$ 18,460	\$ 26,205
33,219	7,202	80	6,540	5,770	8,211
220	48	1	44	38	55
<u>\$ 139,551</u>	<u>\$ 30,318</u>	<u>\$ 335</u>	<u>\$ 27,646</u>	<u>\$ 24,268</u>	<u>\$ 34,471</u>
\$ 2,982	\$ 4,513	\$ —	\$ 7,568	\$ 19	\$ 2,087
33,219	7,202	80	6,540	5,770	8,211
26	2	—	59	2	—
41	9	—	8	7	10
<u>36,268</u>	<u>11,726</u>	<u>80</u>	<u>14,175</u>	<u>5,798</u>	<u>10,308</u>
46,768	36,485	—	39,560	7,712	18,455
56,515	(17,893)	255	(26,089)	10,758	5,708
103,283	18,592	255	13,471	18,470	24,163
<u>\$ 139,551</u>	<u>\$ 30,318</u>	<u>\$ 335</u>	<u>\$ 27,646</u>	<u>\$ 24,268</u>	<u>\$ 34,471</u>

(continued)

STATE OF OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2002
(dollars in thousands)
(continued)

	<u>HIGHWAY CAPITAL IMPROVEMENT</u>	<u>TOTAL</u>
ASSETS:		
Cash Equity with Treasurer	\$ 73,590	\$ 346,608
Collateral on Lent Securities	22,928	108,249
Other Receivables	<u>152</u>	<u>666</u>
TOTAL ASSETS	<u>\$ 96,670</u>	<u>\$ 455,523</u>
LIABILITIES AND FUND BALANCES:		
LIABILITIES:		
Accounts Payable	\$ 9,055	\$ 41,724
Obligations Under Securities Lending	22,928	108,249
Interfund Payable	—	121
Deferred Revenue	<u>28</u>	<u>123</u>
TOTAL LIABILITIES	<u>32,011</u>	<u>150,217</u>
FUND BALANCES:		
Reserved for:		
Encumbrances	151,285	636,665
Unreserved/Undesignated (Deficits)	<u>(86,626)</u>	<u>(331,359)</u>
TOTAL FUND BALANCES	<u>64,659</u>	<u>305,306</u>
TOTAL LIABILITIES AND FUND BALANCES ...	<u>\$ 96,670</u>	<u>\$ 455,523</u>

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STATE OF OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
(dollars in thousands)

	<u>INFRASTRUCTURE BANK OBLIGATIONS</u>	<u>MENTAL HEALTH/ MENTAL RETARDATION FACILITIES IMPROVEMENTS</u>	<u>PARKS AND RECREATION IMPROVEMENTS</u>
REVENUES:			
Sales, Services and Charges	\$ —	\$ 49	\$ —
Investment Income	4,440	928	410
Other	<u>1</u>	<u>1,228</u>	<u>22</u>
TOTAL REVENUES	<u>4,441</u>	<u>2,205</u>	<u>432</u>
EXPENDITURES:			
CAPITAL OUTLAY	66,743	31,324	17,894
DEBT SERVICE	<u>—</u>	<u>701</u>	<u>—</u>
TOTAL EXPENDITURES	<u>66,743</u>	<u>32,025</u>	<u>17,894</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(62,302)</u>	<u>(29,820)</u>	<u>(17,462)</u>
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	100,000	30,000	25,000
Bond Premiums	<u>4,638</u>	<u>—</u>	<u>—</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>104,638</u>	<u>30,000</u>	<u>25,000</u>
NET CHANGE IN FUND BALANCES	42,336	180	7,538
FUND BALANCES (DEFICITS), JULY 1 (as restated)	<u>(11,185)</u>	<u>3,806</u>	<u>19,738</u>
FUND BALANCES, JUNE 30	<u>\$ 31,151</u>	<u>\$ 3,986</u>	<u>\$ 27,276</u>

<u>ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS</u>	<u>YOUTH SERVICES BUILDING IMPROVEMENTS</u>	<u>TRANSPORTATION BUILDING IMPROVEMENTS</u>	<u>ADULT CORRECTIONAL BUILDING IMPROVEMENTS</u>	<u>HIGHWAY SAFETY BUILDING IMPROVEMENTS</u>	<u>OHIO PARKS AND NATURAL RESOURCES</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
4,711	1,539	12	2,076	1,099	877
22	—	—	126	—	11
<u>4,733</u>	<u>1,539</u>	<u>12</u>	<u>2,202</u>	<u>1,099</u>	<u>888</u>
85,329	18,491	—	61,314	6,212	34,952
—	—	—	—	—	—
<u>85,329</u>	<u>18,491</u>	<u>—</u>	<u>61,314</u>	<u>6,212</u>	<u>34,952</u>
<u>(80,596)</u>	<u>(16,952)</u>	<u>12</u>	<u>(59,112)</u>	<u>(5,113)</u>	<u>(34,064)</u>
70,000	—	—	—	—	49,774
1,426	—	—	—	—	384
<u>71,426</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>50,158</u>
<u>(9,170)</u>	<u>(16,952)</u>	<u>12</u>	<u>(59,112)</u>	<u>(5,113)</u>	<u>16,094</u>
<u>112,453</u>	<u>35,544</u>	<u>243</u>	<u>72,583</u>	<u>23,583</u>	<u>8,069</u>
<u>\$ 103,283</u>	<u>\$ 18,592</u>	<u>\$ 255</u>	<u>\$ 13,471</u>	<u>\$ 18,470</u>	<u>\$ 24,163</u>

(continued)

STATE OF OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
(dollars in thousands)
(continued)

	HIGHWAY CAPITAL IMPROVEMENTS	TOTAL
REVENUES:		
Sales, Services and Charges	\$ —	\$ 49
Investment Income	5,951	22,043
Other	70	1,480
TOTAL REVENUES	<u>6,021</u>	<u>23,572</u>
EXPENDITURES:		
CAPITAL OUTLAY	132,907	455,166
DEBT SERVICE	—	701
TOTAL EXPENDITURES	<u>132,907</u>	<u>455,867</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(126,886)</u>	<u>(432,295)</u>
OTHER FINANCING SOURCES (USES):		
Bond Proceeds	—	274,774
Bond Premiums	—	6,448
TOTAL OTHER FINANCING SOURCES (USES)	<u>—</u>	<u>281,222</u>
NET CHANGE IN FUND BALANCES	(126,886)	(151,073)
FUND BALANCES (DEFICITS), JULY 1 (as restated)	<u>191,545</u>	<u>456,379</u>
FUND BALANCES, JUNE 30	<u>\$ 64,659</u>	<u>\$ 305,306</u>

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STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002
 (dollars in thousands)

	INFRASTRUCTURE BANK OBLIGATIONS			VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	BUDGET		ACTUAL	
	ORIGINAL	FINAL		
REVENUES:				
Sales, Services and Charges.....			\$ —	
Investment Income			3,774	
Other			—	
TOTAL REVENUES.....			3,774	
BUDGETARY EXPENDITURES:				
CAPITAL OUTLAY.....	\$ 335,832	\$ 366,035	346,522	\$ 19,513
DEBT SERVICE.....	—	—	—	—
TOTAL BUDGETARY EXPENDITURES.....	\$ 335,832	\$ 366,035	346,522	\$ 19,513
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....			(342,748)	
OTHER FINANCING SOURCES (USES):				
Bond Proceeds			104,638	
Transfers-in			—	
Transfers-out.....			(20,000)	
TOTAL OTHER FINANCING SOURCES (USES).....			84,638	
NET CHANGE IN FUND BALANCES.....			(258,110)	
BUDGETARY FUND BALANCES (DEFICITS), JULY 1 (as restated).....			(25,064)	
Outstanding Encumbrances at Beginning of Fiscal Year			35,832	
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30			\$ (247,342)	

**MENTAL HEALTH/MENTAL RETARDATION
FACILITIES IMPROVEMENTS**

PARKS AND RECREATION IMPROVEMENTS

<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</u>	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</u>
<u>ORIGINAL</u>	<u>FINAL</u>			<u>ORIGINAL</u>	<u>FINAL</u>		
		\$ 50				\$ —	
		952				558	
		708				22	
		<u>1,710</u>				<u>580</u>	
\$ 142,860	\$ 142,873	68,076	\$ 74,797	\$ 72,621	\$ 72,621	42,938	\$ 29,683
—	701	701	—	—	—	—	—
<u>\$ 142,860</u>	<u>\$ 143,574</u>	<u>68,777</u>	<u>\$ 74,797</u>	<u>\$ 72,621</u>	<u>\$ 72,621</u>	<u>42,938</u>	<u>\$ 29,683</u>
		<u>(67,067)</u>				<u>(42,358)</u>	
		30,519				25,000	
		—				—	
		—				—	
		<u>30,519</u>				<u>25,000</u>	
		<u>(36,548)</u>				<u>(17,358)</u>	
		(20,378)				(1,048)	
		<u>26,725</u>				<u>21,519</u>	
		<u>\$ (30,201)</u>				<u>\$ 3,113</u>	

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR CAPITAL PROJECTS FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2002

(dollars in thousands)
(continued)

ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS				
	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Sales, Services and Charges.....			\$ —	
Investment Income			4,363	
Other			22	
TOTAL REVENUES.....			4,385	
BUDGETARY EXPENDITURES:				
CAPITAL OUTLAY.....	\$ 372,411	\$ 372,433	135,455	\$ 236,978
DEBT SERVICE.....	—	—	—	—
TOTAL BUDGETARY EXPENDITURES.....	\$ 372,411	\$ 372,433	135,455	\$ 236,978
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....			(131,070)	
OTHER FINANCING SOURCES (USES):				
Bond Proceeds			71,426	
Transfers-in			—	
Transfers-out.....			—	
TOTAL OTHER FINANCING SOURCES (USES).....			71,426	
NET CHANGE IN FUND BALANCES.....			(59,644)	
BUDGETARY FUND BALANCES				
(DEFICITS), JULY 1 (as restated).....			42,689	
Outstanding Encumbrances at Beginning of Fiscal Year			72,874	
BUDGETARY FUND BALANCES				
(DEFICITS), JUNE 30			\$ 55,919	

YOUTH SERVICES BUILDING IMPROVEMENTS

TRANSPORTATION BUILDING IMPROVEMENTS

YOUTH SERVICES BUILDING IMPROVEMENTS				TRANSPORTATION BUILDING IMPROVEMENTS			
BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
		\$ —				\$ —	
		1,576				12	
		<u>—</u>				<u>—</u>	
		1,576				12	
\$ 75,002	\$ 75,602	56,771	\$ 18,831	\$ 792	\$ 792	—	\$ 792
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
\$ 75,002	\$ 75,602	56,771	\$ 18,831	\$ 792	\$ 792	—	\$ 792
		(55,195)				12	
		<u>—</u>				<u>—</u>	
		<u>—</u>				<u>—</u>	
		<u>—</u>				<u>—</u>	
		(55,195)				12	
		14,984				(303)	
		<u>21,962</u>				<u>542</u>	
		\$ (18,249)				\$ 251	

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR CAPITAL PROJECTS FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2002

(dollars in thousands)
(continued)

ADULT CORRECTIONAL BUILDING IMPROVEMENTS				
	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE/ (NEGATIVE)
REVENUES:				
Sales, Services and Charges.....			\$ —	
Investment Income			2,673	
Other			13	
TOTAL REVENUES.....			2,686	
BUDGETARY EXPENDITURES:				
CAPITAL OUTLAY.....	\$ 287,880	\$ 287,891	105,300	\$ 182,591
DEBT SERVICE.....	—	—	—	—
TOTAL BUDGETARY EXPENDITURES.....	\$ 287,880	\$ 287,891	105,300	\$ 182,591
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....			(102,614)	
OTHER FINANCING SOURCES (USES):				
Bond Proceeds			113	
Transfers-in			—	
Transfers-out.....			—	
TOTAL OTHER FINANCING SOURCES (USES).....			113	
NET CHANGE IN FUND BALANCES.....			(102,501)	
BUDGETARY FUND BALANCES				
(DEFICITS), JULY 1 (as restated).....			18,191	
Outstanding Encumbrances at Beginning of Fiscal Year			58,027	
BUDGETARY FUND BALANCES				
(DEFICITS), JUNE 30			\$ (26,283)	

HIGHWAY SAFETY BUILDING IMPROVEMENTS

OHIO PARKS AND NATURAL RESOURCES

<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</u>	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</u>
<u>ORIGINAL</u>	<u>FINAL</u>			<u>ORIGINAL</u>	<u>FINAL</u>		
		\$ —				\$ —	
		1,041				767	
		—				11	
		<u>1,041</u>				<u>778</u>	
\$ 37,060	\$ 37,060	14,010	\$ 23,050	\$ 122,325	\$ 122,325	55,834	\$ 66,491
—	—	—	—	—	—	—	—
<u>\$ 37,060</u>	<u>\$ 37,060</u>	<u>14,010</u>	<u>\$ 23,050</u>	<u>\$ 122,325</u>	<u>\$ 122,325</u>	<u>55,834</u>	<u>\$ 66,491</u>
		<u>(12,969)</u>				<u>(55,056)</u>	
		—				50,158	
		—				—	
		—				—	
		<u>—</u>				<u>50,158</u>	
		<u>(12,969)</u>				<u>(4,898)</u>	
		12,245				(20,953)	
		<u>11,219</u>				<u>31,353</u>	
		<u>\$ 10,495</u>				<u>\$ 5,502</u>	

(continued)

STATE OF OHIO

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR CAPITAL PROJECTS FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2002

(dollars in thousands)

(continued)

HIGHWAY CAPITAL IMPROVEMENT				
	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE/ (NEGATIVE)
REVENUES:				
Sales, Services and Charges.....			\$ —	
Investment Income			6,822	
Other			69	
TOTAL REVENUES.....			6,891	
BUDGETARY EXPENDITURES:				
CAPITAL OUTLAY.....	\$ 397,142	\$ 430,583	299,656	\$ 130,927
DEBT SERVICE.....	—	—	—	—
TOTAL BUDGETARY EXPENDITURES.....	\$ 397,142	\$ 430,583	299,656	\$ 130,927
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....			(292,765)	
OTHER FINANCING SOURCES (USES):				
Bond Proceeds			—	
Transfers-in			—	
Transfers-out.....			—	
TOTAL OTHER FINANCING SOURCES (USES).....			—	
NET CHANGE IN FUND BALANCES.....			(292,765)	
BUDGETARY FUND BALANCES				
(DEFICITS), JULY 1 (as restated).....			32,724	
Outstanding Encumbrances at Beginning of Fiscal Year			172,141	
BUDGETARY FUND BALANCES				
(DEFICITS), JUNE 30			\$ (87,900)	

TOTAL

<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<u>ORIGINAL</u>	<u>FINAL</u>		<u>POSITIVE/ (NEGATIVE)</u>
		\$ 50	
		22,538	
		845	
		<u>23,433</u>	
\$ 1,843,925	\$ 1,908,215	1,124,562	\$ 783,653
—	701	701	—
<u>\$ 1,843,925</u>	<u>\$ 1,908,916</u>	<u>1,125,263</u>	<u>\$ 783,653</u>
		<u>(1,101,830)</u>	
		281,854	
		—	
		<u>(20,000)</u>	
		<u>261,854</u>	
		<u>(839,976)</u>	
		53,087	
		<u>452,194</u>	
		<u>\$ (334,695)</u>	

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AGENCY FUNDS

The **Agency Funds** account for resources the State holds in a purely custodial capacity (assets equal liabilities) for individuals, private organizations, or other governments.

The **Holding and Distribution Fund** accounts for assets held until such time that a determination has been made to refund amounts to the individuals, private organizations, or other governments.

The **Centralized Child Support Collections Fund** accounts for assets temporarily held for custodial parents.

The **Ohio Building Authority Fund** accounts for assets pending disbursement for capital maintenance and repairs on buildings owned by the Bureau of Workers' Compensation.

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

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

STATE OF OHIO
COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2002
(dollars in thousands)

	HOLDING AND DISTRIBUTION	CENTRALIZED CHILD SUPPORT COLLECTIONS	OHIO BUILDING AUTHORITY
ASSETS:			
Cash Equity with Treasurer.....	\$ 23,356	\$ —	\$ —
Cash and Cash Equivalents.....	1,542	100,722	—
Investments (at fair value):			
U.S. Government and Agency Obligations.....	—	—	21,221
Common and Preferred Stock.....	—	—	—
Corporate Bonds and Notes.....	—	—	—
Foreign Stocks and Bonds.....	—	—	—
Commercial Paper.....	—	—	—
Repurchase Agreements.....	—	—	—
Mutual Funds.....	—	—	—
Real Estate.....	—	—	—
Venture Capital.....	—	—	—
Direct Mortgage Loans.....	—	—	—
State Treasury Asset Reserve of Ohio (STAROhio).....	—	—	—
Collateral on Lent Securities.....	7,340	—	—
Other Receivables.....	1,116	—	187
Other Assets.....	—	—	31
TOTAL ASSETS.....	\$ 33,354	\$ 100,722	\$ 21,439
LIABILITIES:			
Obligations Under Securities Lending.....	\$ 7,340	\$ —	\$ —
Intergovernmental Payable.....	9,961	—	—
Refund and Other Liabilities.....	16,053	100,722	21,439
TOTAL LIABILITIES.....	\$ 33,354	\$ 100,722	\$ 21,439

<u>TAX REFUNDS</u>	<u>PAYROLL WITHHOLDING AND FRINGE BENEFITS</u>	<u>RETIREMENT SYSTEMS</u>	<u>OTHER</u>	<u>TOTAL</u>
\$ 4,594	\$ 59,307	\$ —	\$ 78,816	\$ 166,073
—	1,768	—	79,484	183,516
—	—	5,630,737	—	5,651,958
—	—	53,031,494	—	53,031,494
—	—	12,140,417	—	12,140,417
—	—	21,302,311	—	21,302,311
—	—	1,205,295	—	1,205,295
—	74	119,700	—	119,774
—	—	2,138,637	—	2,138,637
—	—	12,421,996	—	12,421,996
—	—	1,147,335	—	1,147,335
—	—	8,193,824	—	8,193,824
—	—	—	16,828	16,828
1,445	19,114	—	68,171	96,070
—	121	—	91	1,515
—	—	—	429,122	429,153
\$ 6,039	\$ 80,384	\$ 117,331,746	\$ 672,512	\$ 118,246,196
\$ 1,445	\$ 19,114	\$ —	\$ 68,171	\$ 96,070
—	355	—	70,460	80,776
4,594	60,915	117,331,746	533,881	118,069,350
\$ 6,039	\$ 80,384	\$ 117,331,746	\$ 672,512	\$ 118,246,196

NONMAJOR DISCRETELY PRESENTED COMPONENT UNIT FUNDS

The **Nonmajor 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 Nonmajor Discretely Presented Component Unit Funds are presented in two separate reporting categories: **Governmental** and **Governmental Entities Engaged in Business-Type Activities – Colleges and Universities**.

Governmental

The **Arts and Sports Facilities Commission Fund** accounts for the revenues and expenditures associated with the Arts and Sports Facilities Commission's operations, including the construction of arts and sports facilities at the state and local level.

The **SchoolNet Commission Fund** accounts for the revenues and expenditures associated with the SchoolNet Commission's operations, including programs designed to assist Ohio's public schools acquire and maximize the use of educational technology.

Governmental Entities Engaged in Business-Type Activities – Colleges and Universities

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

COMBINING STATEMENT OF NET ASSETS NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS

JUNE 30, 2002

(dollars in thousands)

	GOVERNMENTAL		
	ARTS AND SPORTS FACILITIES COMMISSION	SCHOOLNET COMMISSION	TOTAL GOVERNMENTAL
ASSETS:			
CURRENT ASSETS:			
Cash Equity with Treasurer.....	\$ 794	\$ 11,057	\$ 11,851
Cash and Cash Equivalents.....	—	—	—
Investments.....	—	—	—
Collateral on Lent Securities.....	247	3,466	3,713
Intergovernmental Receivable.....	—	—	—
Loans Receivable, Net.....	—	—	—
Receivable from Primary Government.....	7	798	805
Other Receivables.....	101	1,765	1,866
Inventories.....	—	—	—
Other Assets.....	—	—	—
TOTAL CURRENT ASSETS.....	1,149	17,086	18,235
NONCURRENT ASSETS:			
Restricted Assets:			
Cash Equity with Treasurer.....	47,777	—	47,777
Cash and Cash Equivalents.....	—	—	—
Investments.....	—	—	—
Collateral on Lent Securities.....	14,926	—	14,926
Investments.....	—	—	—
Loans Receivable, Net.....	—	—	—
Other Receivables.....	—	—	—
Other Assets.....	—	—	—
Capital Assets Being Depreciated, Net.....	51,232	1,690	52,922
Capital Assets Not Being Depreciated.....	11,858	—	11,858
TOTAL NONCURRENT ASSETS.....	125,793	1,690	127,483
TOTAL ASSETS.....	126,942	18,776	145,718
CURRENT LIABILITIES:			
Accounts Payable.....	896	1,421	2,317
Accrued Liabilities.....	25	188	213
Obligations Under Securities Lending.....	15,173	3,466	18,639
Intergovernmental Payable.....	—	—	—
Payable to Primary Government.....	1	4	5
Deferred Revenue.....	—	—	—
Refund and Other Liabilities.....	4	70	74
Bonds and Notes Payable.....	—	—	—
TOTAL CURRENT LIABILITIES.....	16,099	5,149	21,248
NONCURRENT LIABILITIES:			
Payable to Primary Government.....	10	75	85
Deferred Revenue.....	—	—	—
Refund and Other Liabilities.....	45	486	531
Bonds and Notes Payable.....	—	—	—
TOTAL NONCURRENT LIABILITIES.....	55	561	616
TOTAL LIABILITIES.....	16,154	5,710	21,864
NET ASSETS:			
Invested in Capital Assets, Net of Related Debt.....	63,090	1,690	64,780
Restricted for:			
Intergovernmental and Capital Purposes.....	47,777	—	47,777
Nonexpendable:			
Scholarships and Fellowships.....	—	—	—
Research.....	—	—	—
Endowments and Quasi-Endowments.....	—	—	—
Loans, Grants and Other College and University Purposes.....	—	—	—
Expendable:			
Scholarships and Fellowships.....	—	—	—
Research.....	—	—	—
Instructional Department Uses.....	—	—	—
Student and Public Services.....	—	—	—
Academic Support.....	—	—	—
Debt Service.....	—	—	—
Capital Purposes.....	—	—	—
Endowments and Quasi-Endowments.....	—	—	—
Loans, Grants and Other College and University Purposes.....	—	—	—
Unrestricted (Deficits).....	(79)	11,376	11,297
TOTAL NET ASSETS.....	\$ 110,788	\$ 13,066	\$ 123,854

COLLEGES AND UNIVERSITIES

OHIO UNIVERSITY	MIAMI UNIVERSITY	UNIVERSITY OF AKRON	BOWLING GREEN STATE UNIVERSITY	KENT STATE UNIVERSITY	UNIVERSITY OF TOLEDO
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
15,506	36,591	277	1,737	2,983	272
96,732	110,628	119,661	117,029	202,451	42,752
—	—	—	—	—	—
8,450	2,625	—	—	—	3,509
1,777	3,691	1,477	1,427	—	2,156
2,761	4,460	—	—	—	1,012
20,996	16,041	26,225	8,496	15,660	10,859
1,601	3,291	1,116	2,384	1,887	302
8,958	734	9,326	247	3,071	1,771
156,781	178,061	158,082	131,320	226,052	62,633
—	—	—	—	—	—
23,587	—	—	—	—	—
11,604	—	—	—	—	32,112
—	—	—	—	—	—
—	98,061	44,576	4,343	106,727	22,035
8,913	4,992	8,911	6,664	20,806	12,176
—	979	5,837	—	—	—
3	—	—	—	4,164	1,551
324,316	331,189	298,806	230,940	273,555	214,219
87,612	43,828	74,743	54,568	85,773	56,612
456,035	479,049	432,873	296,515	491,025	338,705
612,816	657,110	590,955	427,835	717,077	401,338
—	—	—	—	—	—
12,228	10,669	10,731	6,277	11,685	12,897
27,939	15,273	16,507	8,394	13,764	6,699
—	—	—	—	—	—
—	—	—	—	—	—
657	456	300	300	221	—
16,667	10,304	28,642	11,756	26,438	11,412
2,560	9,645	5,121	7,377	4,542	9,059
16,348	4,143	22,897	6,201	3,980	5,033
76,399	50,490	84,198	40,305	60,630	45,100
—	—	—	—	—	—
6,393	9,961	2,336	2,380	4,662	4,361
—	—	—	—	1,526	—
20,041	18,736	19,499	13,409	21,085	7,653
109,532	44,274	156,560	74,616	274,390	108,314
135,966	72,971	178,395	90,405	301,663	120,328
212,365	123,461	262,593	130,710	362,293	165,428
285,270	320,281	255,084	204,691	231,650	156,648
—	—	—	—	—	—
7,062	—	—	—	132	7,066
1,223	—	—	—	—	—
3,141	53,083	34,306	—	—	—
179	—	—	—	—	2,942
7,020	9,042	—	—	—	16,082
6,532	1,410	16,065	—	—	973
9,914	7,954	—	—	—	5,154
2,895	1,812	—	—	—	—
—	3,095	—	—	—	—
355	—	32	6,356	—	—
23,950	4,031	7,999	7,799	—	4,949
—	—	—	—	—	—
6,587	6,233	792	750	22,706	20,440
46,323	126,708	14,084	77,529	100,296	21,656
\$ 400,451	\$ 533,649	\$ 328,362	\$ 297,125	\$ 354,784	\$ 235,910

(continued)

STATE OF OHIO

COMBINING STATEMENT OF NET ASSETS NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS

JUNE 30, 2002

(dollars in thousands)

(continued)

	COLLEGES AND UNIVERSITIES		
	CLEVELAND STATE UNIVERSITY	YOUNGSTOWN STATE UNIVERSITY	WRIGHT STATE UNIVERSITY
ASSETS:			
CURRENT ASSETS:			
Cash Equity with Treasurer.....	\$ —	\$ —	\$ —
Cash and Cash Equivalents.....	1,617	2,943	3,492
Investments.....	39,079	24,594	36,552
Collateral on Lent Securities.....	—	—	—
Intergovernmental Receivable.....	—	1,264	5,323
Loans Receivable, Net.....	1,571	382	2,857
Receivable from Primary Government.....	—	1,893	1,365
Other Receivables.....	11,273	3,353	11,339
Inventories.....	—	1,805	709
Other Assets.....	5,057	739	11,465
TOTAL CURRENT ASSETS.....	58,597	36,973	73,102
NONCURRENT ASSETS:			
Restricted Assets:			
Cash Equity with Treasurer.....	—	—	—
Cash and Cash Equivalents.....	—	—	83
Investments.....	—	4,777	—
Collateral on Lent Securities.....	—	—	—
Investments.....	16,460	7,500	48,503
Loans Receivable, Net.....	9,388	2,576	13,599
Other Receivables.....	—	—	—
Other Assets.....	—	118	762
Capital Assets Being Depreciated, Net.....	200,926	126,326	203,852
Capital Assets Not Being Depreciated.....	59,935	14,523	18,237
TOTAL NONCURRENT ASSETS.....	286,709	155,820	285,036
TOTAL ASSETS.....	345,306	192,793	358,138
CURRENT LIABILITIES:			
Accounts Payable.....	3,410	2,287	13,815
Accrued Liabilities.....	7,836	6,613	8,429
Obligations Under Securities Lending.....	—	—	—
Intergovernmental Payable.....	—	—	—
Payable to Primary Government.....	240	—	91
Deferred Revenue.....	14,774	2,709	25,102
Refund and Other Liabilities.....	4,155	2,354	8,438
Bonds and Notes Payable.....	810	735	910
TOTAL CURRENT LIABILITIES.....	31,225	14,698	56,785
NONCURRENT LIABILITIES:			
Payable to Primary Government.....	1,977	1,811	1,245
Deferred Revenue.....	—	—	—
Refund and Other Liabilities.....	5,132	7,573	8,887
Bonds and Notes Payable.....	9,410	14,165	8,844
TOTAL NONCURRENT LIABILITIES.....	16,519	23,549	18,976
TOTAL LIABILITIES.....	47,744	38,247	75,761
NET ASSETS:			
Invested in Capital Assets, Net of Related Debt.....	250,011	125,975	210,513
Restricted for:			
Intergovernmental and Capital Purposes.....	—	—	—
Nonexpendable:			
Scholarships and Fellowships.....	—	—	1,004
Research.....	—	—	357
Endowments and Quasi-Endowments.....	1,122	4,347	—
Loans, Grants and Other College and University Purposes.....	1,783	508	3
Expendable:			
Scholarships and Fellowships.....	—	2,218	738
Research.....	—	147	2,186
Instructional Department Uses.....	—	3,050	485
Student and Public Services.....	—	430	184
Academic Support.....	—	—	14
Debt Service.....	—	76	360
Capital Purposes.....	1,135	1,037	—
Endowments and Quasi-Endowments.....	171	—	—
Loans, Grants and Other College and University Purposes.....	19,315	61	15,595
Unrestricted (Deficits).....	24,025	16,697	50,938
TOTAL NET ASSETS.....	\$ 297,562	\$ 154,546	\$ 282,377

COLLEGES AND UNIVERSITIES

SHAWNEE STATE UNIVERSITY	CENTRAL STATE UNIVERSITY	MEDICAL COLLEGE OF OHIO	TERRA STATE COMMUNITY COLLEGE	COLUMBUS STATE COMMUNITY COLLEGE	CLARK STATE COMMUNITY COLLEGE
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
8,401	9,509	10,850	1,860	61,833	2,323
9,161	—	4,123	1,728	2,499	3,376
—	—	—	—	—	—
—	—	—	160	—	466
65	52	5,595	7	—	23
153	656	—	601	2,155	466
2,016	2,492	42,635	668	5,540	686
57	—	3,671	258	1,760	169
143	317	562	49	—	514
19,996	13,026	67,436	5,331	73,787	8,023
—	—	—	—	—	—
505	2,137	1,839	—	1,953	—
185	203	2,052	—	—	—
—	—	—	—	—	—
—	—	24,652	—	—	—
—	—	—	—	—	9
—	—	—	35	—	—
84	2	—	—	—	—
52,050	52,058	138,591	18,533	69,891	22,687
15,738	497	14,978	550	34,809	1,525
68,562	54,897	182,112	19,118	106,653	24,221
88,558	67,923	249,548	24,449	180,440	32,244
1,604	1,655	13,763	413	2,655	448
1,582	—	17,741	443	656	383
—	—	—	—	—	—
—	—	—	—	—	4
134	9	—	—	—	—
261	3,237	1,485	245	8,589	701
1,062	2,644	2,672	294	3,669	813
290	217	—	—	770	—
4,933	7,762	35,661	1,395	16,339	2,349
120	127	4,880	—	—	—
—	—	—	—	—	—
1,218	504	7,863	395	2,964	—
2,910	2,900	—	—	11,345	—
4,248	3,531	12,743	395	14,309	—
9,181	11,293	48,404	1,790	30,648	2,349
64,588	49,362	147,178	19,040	92,150	24,190
—	—	—	—	—	—
—	—	650	—	—	—
—	—	—	—	—	—
—	2,911	—	—	2,570	767
—	—	2,742	—	1,557	—
884	4	—	—	166	—
—	—	3,797	—	—	—
5,366	—	—	6	—	2
—	—	6,515	49	—	281
—	—	—	—	—	—
592	—	—	—	—	—
—	1,051	—	733	41,253	969
—	—	—	—	—	—
112	(265)	—	—	599	—
7,835	3,567	40,262	2,831	11,497	3,686
\$ 79,377	\$ 56,630	\$ 201,144	\$ 22,659	\$ 149,792	\$ 29,895

(continued)

STATE OF OHIO

COMBINING STATEMENT OF NET ASSETS NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS

JUNE 30, 2002

(dollars in thousands)

(continued)

	COLLEGES AND UNIVERSITIES		
	EDISON STATE COMMUNITY COLLEGE	SOUTHERN STATE COMMUNITY COLLEGE	WASHINGTON STATE COMMUNITY COLLEGE
ASSETS:			
CURRENT ASSETS:			
Cash Equity with Treasurer.....	\$ —	\$ —	\$ —
Cash and Cash Equivalents.....	852	81	2,404
Investments.....	945	2,158	—
Collateral on Lent Securities.....	—	—	—
Intergovernmental Receivable.....	494	—	—
Loans Receivable, Net.....	—	1	—
Receivable from Primary Government.....	—	—	—
Other Receivables.....	2,232	1,047	1,564
Inventories.....	216	112	121
Other Assets.....	85	6	24
TOTAL CURRENT ASSETS.....	4,824	3,405	4,113
NONCURRENT ASSETS:			
Restricted Assets:			
Cash Equity with Treasurer.....	—	—	—
Cash and Cash Equivalents.....	—	—	—
Investments.....	—	—	76
Collateral on Lent Securities.....	—	—	—
Investments.....	760	118	—
Loans Receivable, Net.....	—	—	—
Other Receivables.....	—	—	—
Other Assets.....	—	12	—
Capital Assets Being Depreciated, Net.....	12,234	13,375	15,673
Capital Assets Not Being Depreciated.....	689	767	980
TOTAL NONCURRENT ASSETS.....	13,683	14,272	16,729
TOTAL ASSETS.....	18,507	17,677	20,842
CURRENT LIABILITIES:			
Accounts Payable.....	135	110	277
Accrued Liabilities.....	347	328	675
Obligations Under Securities Lending.....	—	—	—
Intergovernmental Payable.....	—	—	—
Payable to Primary Government.....	—	—	—
Deferred Revenue.....	1,874	532	834
Refund and Other Liabilities.....	293	90	45
Bonds and Notes Payable.....	65	—	—
TOTAL CURRENT LIABILITIES.....	2,714	1,060	1,831
NONCURRENT LIABILITIES:			
Payable to Primary Government.....	—	—	—
Deferred Revenue.....	—	—	63
Refund and Other Liabilities.....	110	233	255
Bonds and Notes Payable.....	674	—	—
TOTAL NONCURRENT LIABILITIES.....	784	233	318
TOTAL LIABILITIES.....	3,498	1,293	2,149
NET ASSETS:			
Invested in Capital Assets, Net of Related Debt.....	12,184	14,045	16,653
Restricted for:			
Intergovernmental and Capital Purposes.....			
Nonexpendable:			
Scholarships and Fellowships.....	—	118	76
Research.....	—	—	—
Endowments and Quasi-Endowments.....	87	12	—
Loans, Grants and Other College and University Purposes.....	—	—	—
Expendable:			
Scholarships and Fellowships.....	—	20	—
Research.....	—	—	—
Instructional Department Uses.....	—	—	—
Student and Public Services.....	—	—	—
Academic Support.....	—	—	—
Debt Service.....	—	—	—
Capital Purposes.....	—	—	489
Endowments and Quasi-Endowments.....	36	—	—
Loans, Grants and Other College and University Purposes.....	368	653	5
Unrestricted (Deficits).....	2,334	1,536	1,470
TOTAL NET ASSETS.....	\$ 15,009	\$ 16,384	\$ 18,693

COLLEGES AND UNIVERSITIES

CINCINNATI STATE COMMUNITY COLLEGE	NORTHWEST STATE COMMUNITY COLLEGE	OWENS STATE COMMUNITY COLLEGE	TOTAL COLLEGES AND UNIVERSITIES	TOTAL NONMAJOR COMPONENT UNITS
\$ —	\$ —	\$ —	\$ —	\$ 11,851
251	4,516	21,682	189,980	189,980
4,743	—	33	818,244	818,244
—	—	—	—	3,713
3,587	349	1,130	27,357	27,357
—	—	86	21,167	21,167
2,487	162	1,104	19,275	20,080
3,260	393	9,575	196,350	198,216
14	203	1,021	20,697	20,697
127	—	2,142	45,337	45,337
14,469	5,623	36,773	1,338,407	1,356,642
—	—	—	—	47,777
3	329	—	30,436	30,436
—	—	—	51,009	51,009
—	—	—	—	14,926
—	—	—	373,735	373,735
411	—	490	88,935	88,935
—	236	—	7,087	7,087
—	—	—	6,696	6,696
41,767	14,017	40,017	2,695,022	2,747,944
4,445	177	7,833	578,819	590,677
46,626	14,759	48,340	3,831,739	3,959,222
61,095	20,382	85,113	5,170,146	5,315,864
2,573	380	2,388	110,400	112,717
1,063	2	2,256	136,930	137,143
—	—	—	—	18,639
—	14	—	18	18
—	—	—	2,408	2,413
2,047	379	8,590	176,578	176,578
2,744	565	728	68,870	68,944
—	—	—	62,399	62,399
8,427	1,340	13,962	557,603	578,851
—	—	—	40,253	40,338
—	—	—	1,589	1,589
—	148	1,671	137,376	137,907
—	—	—	817,934	817,934
—	148	1,671	997,152	997,768
8,427	1,488	15,633	1,554,755	1,576,619
46,212	14,071	47,850	2,587,646	2,652,426
—	—	—	—	47,777
—	—	—	16,108	16,108
—	—	—	1,580	1,580
—	—	—	102,346	102,346
—	—	—	9,714	9,714
—	16	—	36,190	36,190
—	—	—	31,110	31,110
—	—	—	31,931	31,931
103	—	—	12,269	12,269
—	—	—	3,109	3,109
—	—	—	7,771	7,771
—	478	—	95,873	95,873
—	—	—	207	207
415	—	107	94,473	94,473
5,938	4,329	21,523	585,064	596,361
\$ 52,668	\$ 18,894	\$ 69,480	\$ 3,615,391	\$ 3,739,245

STATE OF OHIO
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
(dollars in thousands)

	GOVERNMENTAL		
	ARTS AND SPORTS FACILITIES COMMISSION	SCHOOLNET COMMISSION	TOTAL GOVERNMENTAL
EXPENSES:			
Primary, Secondary and Other Education.....	\$ 9,827	\$ 69,189	\$ 79,016
Community and Economic Development.....	1,988	—	1,988
Intergovernmental	14,348	—	14,348
Education and General:			
Instruction and Departmental Research.....	—	—	—
Separately Budgeted Research.....	—	—	—
Public Service.....	—	—	—
Academic Support.....	—	—	—
Student Services.....	—	—	—
Institutional Support.....	—	—	—
Operation and Maintenance of Plant.....	—	—	—
Scholarships and Fellowships.....	—	—	—
Auxiliary Services.....	—	—	—
Hospitals.....	—	—	—
Interest on Long-Term Debt.....	—	—	—
Depreciation.....	—	—	—
Other.....	—	—	—
TOTAL EXPENSES.....	26,163	69,189	95,352
PROGRAM REVENUES:			
Charges for Services, Fees, Fines and Forfeitures.....	326	8,232	8,558
Operating Grants, Contributions and Restricted Investment Income.....	2,876	19,931	22,807
Capital Grants, Contributions and Restricted Investment Income.....	—	—	—
TOTAL PROGRAM REVENUES.....	3,202	28,163	31,365
NET PROGRAM (EXPENSE) REVENUE	(22,961)	(41,026)	(63,987)
GENERAL REVENUES:			
Unrestricted Investment Income.....	—	—	—
State Assistance.....	331	31,389	31,720
Other.....	—	—	—
TOTAL GENERAL REVENUES.....	331	31,389	31,720
CONTRIBUTIONS TO ENDOWMENTS AND PERMANENT FUND PRINCIPAL.....	—	—	—
SPECIAL ITEMS.....	—	—	—
CHANGE IN NET ASSETS.....	(22,630)	(9,637)	(32,267)
NET ASSETS, JULY 1.....	133,418	22,703	156,121
NET ASSETS, JUNE 30.....	\$ 110,788	\$ 13,066	\$ 123,854

COLLEGES AND UNIVERSITIES

OHIO UNIVERSITY	MIAMI UNIVERSITY	UNIVERSITY OF AKRON	BOWLING GREEN STATE UNIVERSITY	KENT STATE UNIVERSITY	UNIVERSITY OF TOLEDO
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
165,131	127,848	100,917	90,337	137,769	105,357
27,256	6,965	16,834	4,472	12,765	13,153
14,879	2,119	11,394	9,020	13,924	5,407
32,213	23,222	23,911	24,409	29,920	27,412
20,807	19,101	12,497	18,824	25,659	18,380
36,883	28,799	32,534	21,337	26,919	21,729
33,935	22,577	17,076	16,052	25,352	15,097
5,706	8,779	16,379	14,666	12,649	11,326
59,553	80,824	30,384	51,200	60,371	46,660
10,158	—	—	—	—	—
5,454	2,705	9,290	4,504	12,097	4,789
21,995	21,223	23,269	12,518	28,440	13,730
775	4,634	2,056	5,942	622	8,119
434,745	348,796	296,541	273,281	386,487	291,159
215,466	230,748	135,282	165,125	199,468	144,027
65,790	48,486	39,716	25,208	56,613	49,316
6,430	—	—	15	—	2,716
287,686	279,234	174,998	190,348	256,081	196,059
(147,059)	(69,562)	(121,543)	(82,933)	(130,406)	(95,100)
(3,918)	(6,235)	(1,935)	6,544	13,338	753
177,479	103,821	112,450	106,984	141,130	87,994
—	—	18,850	7,071	786	—
173,561	97,586	129,365	120,599	155,254	88,747
11	—	977	—	—	3
—	—	—	—	—	—
26,513	28,024	8,799	37,666	24,848	(6,350)
373,938	505,625	319,563	259,459	329,936	242,260
\$ 400,451	\$ 533,649	\$ 328,362	\$ 297,125	\$ 354,784	\$ 235,910

(continued)

STATE OF OHIO

COMBINING STATEMENT OF ACTIVITIES NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS FOR THE FISCAL YEAR ENDED JUNE 30, 2002

(dollars in thousands)

(continued)

	COLLEGES AND UNIVERSITIES		
	CLEVELAND STATE UNIVERSITY	YOUNGSTOWN STATE UNIVERSITY	WRIGHT STATE UNIVERSITY
EXPENSES:			
Primary, Secondary and Other Education.....	\$ —	\$ —	\$ —
Community and Economic Development.....	—	—	—
Intergovernmental	—	—	—
Education and General:			
Instruction and Departmental Research.....	71,493	50,108	84,741
Separately Budgeted Research.....	13,667	927	20,366
Public Service.....	7,773	6,214	9,242
Academic Support.....	17,488	8,653	44,686
Student Services.....	14,564	7,157	10,984
Institutional Support.....	22,191	18,112	20,084
Operation and Maintenance of Plant.....	14,290	8,617	14,563
Scholarships and Fellowships.....	9,870	10,354	10,205
Auxiliary Services.....	11,950	17,754	15,156
Hospitals.....	—	—	—
Interest on Long-Term Debt.....	580	748	625
Depreciation.....	17,397	7,076	13,392
Other.....	—	1,739	3,709
TOTAL EXPENSES.....	201,263	137,459	247,753
PROGRAM REVENUES:			
Charges for Services, Fees, Fines and Forfeitures.....	86,213	60,576	78,385
Operating Grants, Contributions and Restricted Investment Income.....	22,584	10,648	70,747
Capital Grants, Contributions and Restricted Investment Income.....	20	150	909
TOTAL PROGRAM REVENUES.....	108,817	71,374	150,041
NET PROGRAM (EXPENSE) REVENUE	(92,446)	(66,085)	(97,712)
GENERAL REVENUES:			
Unrestricted Investment Income.....	2,839	2,158	1,692
State Assistance.....	83,517	52,784	106,837
Other.....	10,284	16,537	958
TOTAL GENERAL REVENUES.....	96,640	71,479	109,487
CONTRIBUTIONS TO ENDOWMENTS AND PERMANENT FUND PRINCIPAL.....	—	54	—
SPECIAL ITEMS.....	—	—	—
CHANGE IN NET ASSETS.....	4,194	5,448	11,775
NET ASSETS, JULY 1.....	293,368	149,098	270,602
NET ASSETS, JUNE 30.....	\$ 297,562	\$ 154,546	\$ 282,377

COLLEGES AND UNIVERSITIES

SHAWNEE STATE UNIVERSITY	CENTRAL STATE UNIVERSITY	MEDICAL COLLEGE OF OHIO	TERRA STATE COMMUNITY COLLEGE	COLUMBUS STATE COMMUNITY COLLEGE	CLARK STATE COMMUNITY COLLEGE
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
12,172	8,119	45,380	5,342	44,856	5,085
—	551	15,207	—	—	—
3,052	6,725	786	2,060	1,320	2,272
2,239	4,157	3,998	470	3,293	816
3,022	3,183	1,628	1,073	7,477	1,696
5,086	3,701	2,654	2,673	12,624	3,108
2,373	4,350	9,592	1,247	14,778	1,862
7,025	1,667	1,094	99	8,202	951
3,533	4,954	2,964	946	9,065	2,541
—	—	158,973	—	—	—
225	156	236	3	—	2
1,846	2,776	17,341	1,112	3,156	1,149
85	—	5,094	—	—	10
40,658	40,339	264,947	15,025	104,771	19,492
13,655	5,812	191,216	7,183	44,912	7,408
11,308	14,583	24,364	338	17,803	3,894
—	234	1,817	159	—	33
24,963	20,629	217,397	7,680	62,715	11,335
(15,695)	(19,710)	(47,550)	(7,345)	(42,056)	(8,157)
388	217	2,738	66	1,060	162
16,058	19,601	41,624	7,117	55,178	7,610
208	257	3,452	—	256	—
16,654	20,075	47,814	7,183	56,494	7,772
—	—	—	—	—	43
—	—	(730)	—	—	—
959	365	(466)	(162)	14,438	(342)
78,418	56,265	201,610	22,821	135,354	30,237
\$ 79,377	\$ 56,630	\$ 201,144	\$ 22,659	\$ 149,792	\$ 29,895

(continued)

STATE OF OHIO

COMBINING STATEMENT OF ACTIVITIES NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS FOR THE FISCAL YEAR ENDED JUNE 30, 2002

(dollars in thousands)

(continued)

	COLLEGES AND UNIVERSITIES		
	EDISON STATE COMMUNITY COLLEGE	SOUTHERN STATE COMMUNITY COLLEGE	WASHINGTON STATE COMMUNITY COLLEGE
EXPENSES:			
Primary, Secondary and Other Education.....	\$ —	\$ —	\$ —
Community and Economic Development.....	—	—	—
Intergovernmental	—	—	—
Education and General:			
Instruction and Departmental Research.....	5,787	4,110	4,352
Separately Budgeted Research.....	—	—	—
Public Service.....	851	880	—
Academic Support.....	330	1,224	1,494
Student Services.....	1,523	980	1,348
Institutional Support.....	3,197	1,066	2,902
Operation and Maintenance of Plant.....	1,116	751	868
Scholarships and Fellowships.....	245	2,132	351
Auxiliary Services.....	1,049	2,221	892
Hospitals.....	—	—	—
Interest on Long-Term Debt.....	44	—	—
Depreciation.....	932	539	676
Other.....	—	—	—
TOTAL EXPENSES.....	15,074	13,903	12,883
PROGRAM REVENUES:			
Charges for Services, Fees, Fines and Forfeitures.....	6,151	5,708	3,574
Operating Grants, Contributions and Restricted Investment Income.....	1,823	3,942	3,459
Capital Grants, Contributions and Restricted Investment Income.....	—	—	—
TOTAL PROGRAM REVENUES.....	7,974	9,650	7,033
NET PROGRAM (EXPENSE) REVENUE	(7,100)	(4,253)	(5,850)
GENERAL REVENUES:			
Unrestricted Investment Income.....	—	22	—
State Assistance.....	6,216	4,326	5,312
Other.....	—	—	—
TOTAL GENERAL REVENUES.....	6,216	4,348	5,312
CONTRIBUTIONS TO ENDOWMENTS AND PERMANENT FUND PRINCIPAL.....	—	15	—
SPECIAL ITEMS.....	—	—	—
CHANGE IN NET ASSETS.....	(884)	110	(538)
NET ASSETS, JULY 1.....	15,893	16,274	19,231
NET ASSETS, JUNE 30.....	\$ 15,009	\$ 16,384	\$ 18,693

COLLEGES AND UNIVERSITIES

CINCINNATI STATE COMMUNITY COLLEGE	NORTHWEST STATE COMMUNITY COLLEGE	OWENS STATE COMMUNITY COLLEGE	TOTAL COLLEGES AND UNIVERSITIES	TOTAL NONMAJOR COMPONENT UNITS
\$ —	\$ —	\$ —	\$ —	\$ 79,016
—	—	—	—	1,988
—	—	—	—	14,348
20,433	5,502	26,652	1,121,491	1,121,491
—	—	98	132,261	132,261
2,710	807	2,487	103,922	103,922
3,556	428	2,812	256,731	256,731
3,663	1,240	7,974	182,780	182,780
11,957	2,466	7,872	287,894	287,894
1,705	1,520	6,852	214,573	214,573
1,073	655	7,810	131,238	131,238
1,089	1,504	5,598	410,208	410,208
—	—	—	169,131	169,131
—	12	—	41,470	41,470
3,878	835	3,479	196,759	196,759
—	99	58	32,942	32,942
50,064	15,068	71,692	3,281,400	3,376,752
16,813	6,227	21,341	1,645,290	1,653,848
9,727	2,761	15,759	498,869	521,676
8,510	43	5	21,041	21,041
35,050	9,031	37,105	2,165,200	2,196,565
(15,014)	(6,037)	(34,587)	(1,116,200)	(1,180,187)
190	155	559	20,793	20,793
24,118	6,677	37,263	1,204,096	1,235,816
—	—	944	59,603	59,603
24,308	6,832	38,766	1,284,492	1,316,212
—	—	—	1,103	1,103
—	—	—	(730)	(730)
9,294	795	4,179	168,665	136,398
43,374	18,099	65,301	3,446,726	3,602,847
\$ 52,668	\$ 18,894	\$ 69,480	\$ 3,615,391	\$ 3,739,245

STATE OF OHIO
COMBINING BALANCE SHEET
DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNITS
JUNE 30, 2002
(dollars in thousands)

	GOVERNMENTAL		
	MAJOR	NONMAJOR	
	SCHOOL FACILITIES COMMISSION	ARTS & SPORTS FACILITIES COMMISSION	SCHOOLNET COMMISSION
ASSETS:			
Cash Equity with Treasurer	\$ 483,833	\$ 48,571	\$ 11,057
Collateral on Lent Securities.	150,826	15,173	3,466
Receivable from Primary Government	—	2	294
Other Receivables	1,013	101	1,765
TOTAL ASSETS	\$ 635,672	\$ 63,847	\$ 16,582
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accounts Payable.	\$ 6,911	\$ 896	\$ 1,421
Accrued Liabilities.	137	25	188
Obligations Under Securities Lending	150,826	15,173	3,466
Intergovernmental Payable.	1,343,734	—	—
Payable to Primary Government.	81	11	79
Deferred Revenue	189	19	1,254
Refund and Other Liabilities	71	—	—
TOTAL LIABILITIES	1,501,949	16,124	6,408
FUND BALANCES:			
Reserved for:			
Encumbrances	113,277	29,459	20,410
Other:			
Primary, Secondary and Other Education	10,067	—	—
Unreserved/Designated for Compensated Absences.	—	3	—
Unreserved/Undesignated (Deficits).	(989,621)	18,261	(10,236)
TOTAL FUND BALANCES (DEFICITS)	(866,277)	47,723	10,174
TOTAL LIABILITIES AND FUND BALANCES	\$ 635,672	\$ 63,847	\$ 16,582

**TOTAL
NONMAJOR
GOVERNMENTAL**

\$ 59,628
18,639
296
1,866
\$ 80,429

\$ 2,317
213
18,639
—
90
1,273
—
22,532

49,869
—
3
8,025
57,897
\$ 80,429

STATE OF OHIO

RECONCILIATION OF THE COMBINING BALANCE SHEET TO THE COMBINING STATEMENT OF NET ASSETS DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNITS JUNE 30, 2002

(dollars in thousands)

	GOVERNMENTAL		
	MAJOR	NONMAJOR	
	SCHOOL FACILITIES COMMISSION	ARTS & SPORTS FACILITIES COMMISSION	SCHOOLNET COMMISSION
Total Fund Balances	\$ (866,277)	\$ 47,723	\$ 10,174
Total net assets reported for governmental activities in the Combining Statement of Net Assets is different because:			
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds. Those assets consist of:			
Land.....	—	11,858	—
Buildings, net of \$9,041 accumulated depreciation.....	—	51,232	—
Machinery and Equipment, net of \$1,077 accumulated depreciation.....	40	—	1,690
	<u>40</u>	<u>63,090</u>	<u>1,690</u>
Some of the State's revenues are collected after year-end but are not available soon enough to pay for the current period's (within 60 days of year-end) expenditures, and therefore, are deferred in the funds.			
Other Receivables.....	189	19	1,254
Receivable from Primary Government.....	—	5	503
	<u>189</u>	<u>24</u>	<u>1,757</u>
The following liabilities are not due and payable in the current period, and therefore, are not reported in the funds.			
Refund and Other Liabilities-Compensated Absences.....	(411)	(49)	(555)
Total Net Assets	\$ (866,459)	\$ 110,788	\$ 13,066

**TOTAL
NONMAJOR
GOVERNMENTAL**

\$ 57,897

11,858
51,232

1,690
64,780

1,273
508

1,781

(604)

\$ 123,854

STATE OF OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
(dollars in thousands)

	GOVERNMENTAL		
	MAJOR	NONMAJOR	
	SCHOOL FACILITIES COMMISSION	ARTS & SPORTS FACILITIES COMMISSION	SCHOOLNET COMMISSION
REVENUES:			
State Assistance	\$ 539,968	\$ 326	\$ 30,885
Sales, Services and Charges	15	38	—
Federal Government	—	—	19,605
Investment Income	35,552	2,992	331
Other	15	290	6,982
TOTAL REVENUES	<u>575,550</u>	<u>3,646</u>	<u>57,803</u>
EXPENDITURES:			
CURRENT OPERATING:			
Primary, Secondary and Other Education	5,083	9,347	68,954
Community and Economic Development	—	1,131	—
INTERGOVERNMENTAL	594,630	14,348	—
TOTAL EXPENDITURES	<u>599,713</u>	<u>24,826</u>	<u>68,954</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(24,163)</u>	<u>(21,180)</u>	<u>(11,151)</u>
OTHER FINANCING SOURCES (USES):			
Transfers-in	5,412	924	—
Transfers-out	(5,412)	(924)	—
TOTAL OTHER FINANCING SOURCES (USES)	<u>—</u>	<u>—</u>	<u>—</u>
NET CHANGE IN FUND BALANCES	<u>(24,163)</u>	<u>(21,180)</u>	<u>(11,151)</u>
FUND BALANCES (DEFICITS), JULY 1 (as restated)	<u>(842,114)</u>	<u>68,903</u>	<u>21,325</u>
FUND BALANCES (DEFICITS), JUNE 30	<u><u>\$ (866,277)</u></u>	<u><u>\$ 47,723</u></u>	<u><u>\$ 10,174</u></u>

**TOTAL
NONMAJOR
GOVERNMENTAL**

\$ 31,211
38
19,605
3,323
7,272
61,449

78,301
1,131
14,348
93,780

(32,331)

924
(924)
—

(32,331)

90,228

\$ 57,897

STATE OF OHIO

RECONCILIATION OF THE COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE COMBINING STATEMENT OF ACTIVITIES DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNITS FOR THE FISCAL YEAR ENDED JUNE 30, 2002

(dollars in thousands)

	GOVERNMENTAL		
	MAJOR	NONMAJOR	
	SCHOOL FACILITIES COMMISSION	ARTS & SPORTS FACILITIES COMMISSION	SCHOOLNET COMMISSION
Net Change in Fund Balances.....	\$ (24,163)	\$ (21,180)	\$ (11,151)
<p>The change in net assets reported for governmental activities in the Combining Statement of Activities is different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the Combining Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.</p>			
Capital Outlay Expenditures.....	22	—	275
Depreciation Expense.....	(13)	(1,339)	(485)
Excess of Capital Outlay Over Depreciation Expense.....	9	(1,339)	(210)
Revenues in the Combining Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.	(1,144)	(112)	1,749
Expenses for compensated absences reported in the Combining Statement of Activities are not reported as expenditures in the governmental funds.	(116)	1	(25)
Change in Net Assets	\$ (25,414)	\$ (22,630)	\$ (9,637)

**TOTAL
NONMAJOR
GOVERNMENTAL**

\$ (32,331)

275
(1,824)
(1,549)

1,637

(24)
\$ (32,267)

STATE OF OHIO
COMBINING BALANCE SHEET
SCHOOL FACILITIES COMMISSION
DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT
JUNE 30, 2002
(dollars in thousands)

	SPECIAL REVENUE FUND		
	<u>ADMINISTRATION</u>	<u>SCHOOL BUILDING ASSISTANCE PROGRAM</u>	<u>PUBLIC SCHOOL BUILDING PROGRAM</u>
ASSETS:			
Cash Equity with Treasurer	\$ 2,395	\$ 98,749	\$ 259,794
Collateral on Lent Securities	745	30,827	81,004
Other Receivables	5	215	540
TOTAL ASSETS	\$ 3,145	\$ 129,791	\$ 341,338
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accounts Payable	\$ 145	\$ 2,202	\$ 3,153
Accrued Liabilities	137	—	—
Obligations Under Securities Lending	745	30,827	81,004
Intergovernmental Payable	—	781,784	186,476
Payable to Primary Government	81	—	—
Deferred Revenue	1	40	101
Refund and Other Liabilities	—	—	71
TOTAL LIABILITIES	1,109	814,853	270,805
FUND BALANCES:			
Reserved for:			
Encumbrances	103	37,285	51,966
Other:			
Primary, Secondary and Other Education	—	—	10,067
Unreserved/Undesignated (Deficits)	1,933	(722,347)	8,500
TOTAL FUND BALANCES (DEFICITS)	2,036	(685,062)	70,533
TOTAL LIABILITIES AND FUND BALANCES ...	\$ 3,145	\$ 129,791	\$ 341,338

<u>EDUCATION FACILITIES</u>	<u>TOTAL</u>
\$ 122,895	\$ 483,833
38,250	150,826
<u>253</u>	<u>1,013</u>
\$ 161,398	\$ 635,672
\$ 1,411	\$ 6,911
—	137
38,250	150,826
375,474	1,343,734
—	81
47	189
—	71
<u>415,182</u>	<u>1,501,949</u>
23,923	113,277
—	10,067
<u>(277,707)</u>	<u>(989,621)</u>
<u>(253,784)</u>	<u>(866,277)</u>
\$ 161,398	\$ 635,672

STATE OF OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
SCHOOL FACILITIES COMMISSION
DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
(dollars in thousands)

	<u>SPECIAL REVENUE FUND</u>		
	<u>ADMINISTRATION</u>	<u>SCHOOL BUILDING ASSISTANCE PROGRAM</u>	<u>PUBLIC SCHOOL BUILDING PROGRAM</u>
REVENUES:			
State Assistance	\$ —	\$ 406,029	\$ —
Sales, Services and Charges	15	—	—
Investment Income	231	6,745	16,760
Other	<u>1</u>	<u>1</u>	<u>12</u>
TOTAL REVENUES	<u>247</u>	<u>412,775</u>	<u>16,772</u>
EXPENDITURES:			
CURRENT OPERATING:			
Primary, Secondary and Other Education	5,083	—	—
INTERGOVERNMENTAL	<u>—</u>	<u>229,901</u>	<u>150,080</u>
TOTAL EXPENDITURES	<u>5,083</u>	<u>229,901</u>	<u>150,080</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,836)</u>	<u>182,874</u>	<u>(133,308)</u>
OTHER FINANCING SOURCES (USES):			
Transfers-in	5,412	—	—
Transfers-out	<u>—</u>	<u>—</u>	<u>(5,412)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,412</u>	<u>—</u>	<u>(5,412)</u>
NET CHANGES IN FUND BALANCES	576	182,874	(138,720)
FUND BALANCES (DEFICITS), JULY 1 (as restated)	<u>1,460</u>	<u>(867,936)</u>	<u>209,253</u>
FUND BALANCES (DEFICITS), JUNE 30	<u>\$ 2,036</u>	<u>\$ (685,062)</u>	<u>\$ 70,533</u>

<u>EDUCATION FACILITIES</u>	<u>TOTAL</u>
\$ 133,939	\$ 539,968
—	15
11,816	35,552
1	15
145,756	575,550
—	5,083
214,649	594,630
214,649	599,713
(68,893)	(24,163)
—	5,412
—	(5,412)
—	—
(68,893)	(24,163)
(184,891)	(842,114)
\$ (253,784)	\$ (866,277)

STATE OF OHIO
COMBINING BALANCE SHEET
ARTS AND SPORTS FACILITIES COMMISSION
DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT
JUNE 30, 2002
(dollars in thousands)

	<u>SPECIAL REVENUE FUND</u>		
	<u>ADMINISTRATION</u>	<u>ARTS FACILITIES IMPROVEMENTS</u>	<u>SPORTS FACILITIES IMPROVEMENTS</u>
ASSETS:			
Cash Equity with Treasurer	\$ 237	\$ 24,975	\$ 22,803
Collateral on Lent Securities	73	7,799	7,127
Receivable from Primary Government	2	—	—
Other Receivables	1	52	47
TOTAL ASSETS	\$ 313	\$ 32,826	\$ 29,977
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accounts Payable	\$ 9	\$ 887	\$ —
Accrued Liabilities	25	—	—
Obligations Under Securities Lending	73	7,799	7,127
Payable to Primary Government	11	—	—
Deferred Revenue	—	10	9
TOTAL LIABILITIES	118	8,696	7,136
FUND BALANCES:			
Reserved for:			
Encumbrances	24	8,886	20,152
Unreserved/Designated for Compensated Absences	3	—	—
Unreserved/Undesignated	168	15,244	2,689
TOTAL FUND BALANCES	195	24,130	22,841
TOTAL LIABILITIES AND FUND BALANCES ...	\$ 313	\$ 32,826	\$ 29,977

<u>CAPITAL DONATIONS</u>	<u>TOTAL</u>
\$ 556	\$ 48,571
174	15,173
—	2
1	101
\$ 731	\$ 63,847

\$ —	\$ 896
—	25
174	15,173
—	11
—	19
174	16,124

397	29,459
—	3
160	18,261
557	47,723
\$ 731	\$ 63,847

STATE OF OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ARTS AND SPORTS FACILITIES COMMISSION
DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
(dollars in thousands)

	<u>SPECIAL REVENUE FUND</u>		
	<u>ADMINISTRATION</u>	<u>ARTS FACILITIES IMPROVEMENTS</u>	<u>SPORTS FACILITIES IMPROVEMENTS</u>
REVENUES:			
State Assistance	\$ 326	\$ —	\$ —
Sales, Services and Charges	38	—	—
Investment Income	35	1,558	1,368
Other	1	—	—
TOTAL REVENUES	<u>400</u>	<u>1,558</u>	<u>1,368</u>
EXPENDITURES:			
CURRENT OPERATING:			
Primary, Secondary and Other Education	—	9,347	—
Community and Economic Development	1,131	—	—
INTERGOVERNMENTAL	<u>—</u>	<u>8,620</u>	<u>5,248</u>
TOTAL EXPENDITURES	<u>1,131</u>	<u>17,967</u>	<u>5,248</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(731)</u>	<u>(16,409)</u>	<u>(3,880)</u>
OTHER FINANCING SOURCES (USES):			
Transfers-in	924	—	—
Transfers-out	—	(696)	(228)
TOTAL OTHER FINANCING SOURCES (USES)	<u>924</u>	<u>(696)</u>	<u>(228)</u>
NET CHANGE IN FUND BALANCES	193	(17,105)	(4,108)
FUND BALANCES, JULY 1 (as restated)	<u>2</u>	<u>41,235</u>	<u>26,949</u>
FUND BALANCES, JUNE 30	<u>\$ 195</u>	<u>\$ 24,130</u>	<u>\$ 22,841</u>

<u>CAPITAL DONATIONS</u>	<u>TOTAL</u>
\$ —	\$ 326
—	38
31	2,992
<u>289</u>	<u>290</u>
<u>320</u>	<u>3,646</u>
—	9,347
—	1,131
<u>480</u>	<u>14,348</u>
<u>480</u>	<u>24,826</u>
<u>(160)</u>	<u>(21,180)</u>
—	924
—	<u>(924)</u>
—	—
<u>(160)</u>	<u>(21,180)</u>
<u>717</u>	<u>68,903</u>
<u>\$ 557</u>	<u>\$ 47,723</u>