

Ohio Office of Budget
and Management

State of Ohio
Bob Taft
Governor



OHIO

C	O	M	P	R	E	H	E	N	S	I	V	E
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FOR THE FISCAL YEAR
ENDED JUNE 30, 2005

STATISTICAL SECTION

STATISTICAL SECTION

This section of the State of Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding the information in the financial statements, note disclosures, and required supplementary information.

	<u>Pages</u>
Financial Trends	257-263
<p>These schedules contain trend information to assist the reader in understanding how the State's financial performance and condition have changed over time.</p>	
Revenue Capacity	264-271
<p>These schedules contain information to assist the reader in assessing the State's two most significant own-source revenues: income taxes and sales taxes.</p>	
Debt Capacity	272-276
<p>These schedules present information to assist the reader in assessing the affordability of the State's current levels of outstanding debt and its ability to issue additional debt in the future.</p>	
Economic and Demographic Information	277-278
<p>These schedules offer economic and demographic indicators to assist the reader in understanding the environment within which the State's financial activities take place.</p>	
Operating Information	279-282
<p>These schedules contain service and infrastructure data to assist the reader in understanding how the information in the State's financial report relates to the services the State provides and to the activities it performs.</p>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. In fiscal year 2002, the State implemented Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*; consequently, schedules presenting government-wide information commence with that year.

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STATE OF OHIO

NET ASSETS BY COMPONENT FOR THE LAST FOUR FISCAL YEARS

(accrual basis of accounting)

(dollars in thousands)

	2005	2004	2003	2002
GOVERNMENTAL ACTIVITIES:				
Invested in Capital Assets, Net of Related Debt.....	\$ 20,454,447	\$ 19,941,259	\$ 19,261,553	\$ 18,653,976
Restricted for:				
Constitutional Provisions:				
Primary, Secondary and Other Education.....	8,200	15,862	5,128	5,759
Transportation and Highway Safety.....	744,913	698,428	638,615	819,829
State and Local Highway Construction.....	129,299	126,517	124,022	124,957
Externally Imposed Constraints:				
Federal Programs.....	38,656	32,858	75,967	48,997
Coal Research and Development Program.....	—	—	8,488	17,340
Clean Ohio Program.....	41,673	80,530	79,457	51,358
Community and Economic Development and Capital Purposes.....	935,842	924,533	929,213	810,275
Enterprise Bond Program.....	10,000	10,000	10,000	—
Total Restricted Net Assets.....	1,908,583	1,888,728	1,870,890	1,878,515
Unrestricted (Deficits).....	(3,893,569)	(4,331,377)	(4,277,649)	(2,979,838)
TOTAL GOVERNMENTAL ACTIVITIES NET ASSETS.....	\$ 18,469,461	\$ 17,498,610	\$ 16,854,794	\$ 17,552,653
BUSINESS-TYPE ACTIVITIES:				
Invested in Capital Assets, Net of Related Debt.....	\$ (1,839)	\$ 5,873	\$ 19,827	\$ 24,197
Restricted for:				
Externally Imposed Constraints:				
Workers' Compensation.....	734,845	866,307	545,756	1,880,808
Deferred Lottery Prizes.....	102,614	83,603	169,822	97,040
Unemployment Compensation.....	663,921	809,037	1,286,679	1,912,422
Ohio Building Authority.....	26,996	28,457	24,600	28,003
Auditor of State's Office.....	—	—	—	406
Total Restricted Net Assets.....	1,528,376	1,787,404	2,026,857	3,918,679
Unrestricted (Deficits).....	(166,388)	(223,611)	(264,186)	(12,846)
TOTAL BUSINESS-TYPE ACTIVITIES NET ASSETS.....	\$ 1,360,149	\$ 1,569,666	\$ 1,782,498	\$ 3,930,030
PRIMARY GOVERNMENT:				
Invested in Capital Assets, Net of Related Debt.....	\$ 20,452,608	\$ 19,947,132	\$ 19,281,380	\$ 18,678,173
Restricted.....	3,436,959	3,676,132	3,897,747	5,797,194
Unrestricted (Deficits).....	(4,059,957)	(4,554,988)	(4,541,835)	(2,992,684)
TOTAL PRIMARY GOVERNMENT NET ASSETS.....	\$ 19,829,610	\$ 19,068,276	\$ 18,637,292	\$ 21,482,683

Note:

When practical, net assets reported on the above table have been restated for prior period adjustments, corrections, and reclassifications. For comparative purposes, however, the effects of such adjustments and corrections on the revenue and expense activity reported for the applicable fiscal years on the "Changes in Net Assets" table may not have been determined for presentation on that table.

STATE OF OHIO

CHANGES IN NET ASSETS FOR THE LAST FOUR FISCAL YEARS

(accrual basis of accounting)

(dollars in thousands)

	2005	2004	2003	2002
EXPENSES:				
GOVERNMENTAL ACTIVITIES:				
Primary, Secondary and Other Education.....	\$ 10,500,951	\$ 10,234,524	\$ 8,498,696	\$ 8,141,634
Higher Education Support.....	2,477,856	2,494,828	2,515,379	2,710,111
Public Assistance and Medicaid.....	14,245,026	13,557,787	12,683,617	11,953,033
Health and Human Services.....	3,336,010	2,950,880	2,930,071	2,847,339
Justice and Public Protection.....	2,973,118	2,809,295	2,435,774	2,451,328
Environmental Protection and Natural Resources.....	397,924	397,884	403,445	371,103
Transportation.....	1,900,507	1,433,439	1,532,040	1,507,932
General Government.....	670,317	607,376	486,013	762,725
Community and Economic Development.....	3,444,746	3,493,357	827,530	831,994
Intergovernmental.....	—	—	3,587,357	3,552,148
Interest on Long-Term Debt (excludes interest charged as program expense).....	175,700	189,583	195,559	203,811
TOTAL GOVERNMENTAL ACTIVITIES EXPENSES.....	40,122,155	38,168,953	36,095,481	35,333,158
BUSINESS-TYPE ACTIVITIES:				
Workers' Compensation.....	3,263,118	3,072,477	4,088,796	4,565,493
Lottery Commission.....	1,581,100	1,575,279	1,523,764	1,467,203
Unemployment Compensation.....	1,194,040	1,639,014	1,838,949	1,660,148
Ohio Building Authority.....	27,327	27,524	30,824	33,724
Tuition Trust Authority.....	30,214	118,834	388,469	284,960
Liquor Control.....	401,187	374,507	354,547	339,294
Underground Parking Garage.....	2,692	2,199	2,515	2,336
Office of Auditor of State.....	73,501	75,758	84,087	78,302
TOTAL BUSINESS-TYPE ACTIVITIES EXPENSES.....	6,573,179	6,885,592	8,311,951	8,431,460
TOTAL PRIMARY GOVERNMENT EXPENSES.....	\$ 46,695,334	\$ 45,054,545	\$ 44,407,432	\$ 43,764,618
PROGRAM REVENUES:				
GOVERNMENTAL ACTIVITIES:				
Charges for Services:				
Public Assistance and Medicaid.....	\$ 613,227	\$ 556,006	\$ 526,679	\$ 509,184
Justice and Public Protection.....	850,032	832,787	694,517	702,145
General Government.....	405,805	413,028	330,249	444,342
Community and Economic Development.....	313,724	295,078	260,705	291,876
Other Activities.....	372,243	432,251	364,752	335,025
Operating Grants, Contributions and Restricted Investment Income/(Loss).....	13,774,602	12,979,579	11,772,552	11,230,106
Capital Grants, Contributions and Restricted Investment Income/(Loss).....	1,088,146	890,444	930,497	942,200
TOTAL GOVERNMENTAL ACTIVITIES PROGRAM REVENUES.....	17,417,779	16,399,173	14,879,951	14,454,878
BUSINESS-TYPE ACTIVITIES:				
Charges for Services:				
Workers' Compensation.....	2,138,490	2,138,634	2,184,192	2,376,252
Lottery Commission.....	2,164,857	2,166,512	2,083,108	1,988,124
Unemployment Compensation.....	49,942	61,033	50,634	694,090
Liquor Control.....	556,213	520,161	493,195	470,515
Other Activities.....	77,414	110,820	178,340	237,346
Operating Grants, Contributions and Restricted Investment Income/(Loss).....	2,107,953	2,455,783	1,895,246	(59,232)
Capital Grants, Contributions and Restricted Investment Income/(Loss).....	—	332	956	—
TOTAL BUSINESS-TYPE ACTIVITIES PROGRAM REVENUES.....	7,094,869	7,453,275	6,885,671	5,707,095
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES.....	\$ 24,512,648	\$ 23,852,448	\$ 21,765,622	\$ 20,161,973

	2005	2004	2003	2002
NET (EXPENSE) REVENUE:				
Governmental Activities.....	\$ (22,704,376)	\$ (21,769,780)	\$ (21,215,530)	\$ (20,878,280)
Business-Type Activities.....	521,690	567,683	(1,426,280)	(2,724,365)
TOTAL PRIMARY GOVERNMENT NET (EXPENSE).....	\$ (22,182,686)	\$ (21,202,097)	\$ (22,641,810)	\$ (23,602,645)
GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS:				
GOVERNMENTAL ACTIVITIES:				
TAXES:				
Income.....	\$ 9,450,119	\$ 8,526,572	\$ 8,231,233	\$ 7,961,718
Sales.....	8,135,552	7,915,493	6,470,645	6,413,916
Corporate and Public Utility.....	1,838,882	1,755,736	1,682,945	1,640,433
Cigarette.....	577,699	557,543	599,943	—
Other.....	651,646	641,273	649,027	895,414
Restricted for Transportation Purposes:				
Motor Vehicle Fuel Taxes.....	1,753,390	1,631,631	1,462,608	1,451,767
TOTAL TAXES.....	22,407,288	21,028,248	19,096,401	18,363,248
Tobacco Settlement.....	321,335	316,799	345,075	368,588
Escheat Property.....	91,867	74,268	43,173	50,745
Unrestricted Investment Income.....	46,797	18,159	5,285	72,262
Federal.....	—	193,033	193,033	—
Other.....	287	1,940	1,802	33
Transfers-Internal Activities.....	807,653	781,149	755,855	743,821
TOTAL GOVERNMENTAL ACTIVITIES.....	23,675,227	22,413,596	20,440,624	19,598,697
BUSINESS-TYPE ACTIVITIES:				
Unrestricted Investment Income.....	70,609	622	29,726	—
Federal.....	—	12	44	346,891
Other.....	5,837	—	4,833	2,475
Transfers-Internal Activities.....	(807,653)	(781,149)	(755,855)	(743,821)
TOTAL BUSINESS-TYPE ACTIVITIES.....	(731,207)	(780,515)	(721,252)	(394,455)
TOTAL PRIMARY GOVERNMENT.....	\$ 22,944,020	\$ 21,633,081	\$ 19,719,372	\$ 19,204,242
CHANGE IN NET ASSETS:				
Governmental Activities.....	\$ 970,851	\$ 643,816	\$ (774,906)	\$ (1,279,583)
Business-Type Activities.....	(209,517)	(212,832)	(2,147,532)	(3,118,820)
TOTAL PRIMARY GOVERNMENT	\$ 761,334	\$ 430,984	\$ (2,922,438)	\$ (4,398,403)

Notes:

Balances have been restated for prior period adjustments, corrections, and reclassifications, when practical.

For comparative purposes, data for fiscal years 2002 and 2003 have not been restated for the effects of reclassifying the "Intergovernmental" expense function to other functions.

STATE OF OHIO

CHANGES IN FUND BALANCES FOR GOVERNMENTAL FUNDS FOR THE LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

(dollars in thousands)

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
REVENUES:										
Income Taxes.....	\$ 9,398,979	\$ 8,479,900	\$ 8,210,130	\$ 7,982,461	\$ 8,302,892	\$ 8,098,155	\$ 7,143,344	\$ 6,828,242	\$ 5,879,016	\$ 5,890,587
Sales Taxes.....	8,135,552	7,915,493	6,470,643	6,385,248	6,248,705	6,233,089	5,834,299	5,560,402	5,262,460	5,003,024
Corporate and Public Utility Taxes.....	1,838,883	1,755,736	1,682,943	1,640,433	1,726,263	1,697,970	1,817,641	1,969,190	1,897,439	1,831,300
Motor Vehicle Fuel Taxes.....	1,753,389	1,631,632	1,462,608	1,451,767	1,457,454	1,459,374	1,445,679	1,399,948	1,351,476	1,332,294
Cigarette Taxes.....	577,698	557,543	599,943	281,292	282,481	287,710	290,566	296,645	298,407	294,463
Other Taxes.....	651,647	641,274	649,027	614,122	647,857	625,376	626,939	593,906	574,462	548,225
Licenses, Permits and Fees.....	1,851,739	1,804,291	1,564,429	1,521,736	1,219,605	1,156,379	1,137,577	1,109,895	1,073,907	805,605
Sales, Services and Charges.....	83,846	85,547	87,628	94,597	83,891	86,981	81,731	76,091	79,051	106,517
Federal Government.....	14,640,717	13,893,741	12,791,973	11,734,436	10,433,668	9,321,234	8,697,800	8,349,038	8,454,831	8,435,891
Tobacco Settlement.....	321,050	316,322	369,619	368,588	315,812	412,270	—	—	—	—
Escheat Property.....	118,719	103,767	84,642	52,628	—	—	—	—	—	—
Investment Income.....	228,186	110,876	121,592	282,457	486,817	443,566	554,915	554,523	418,799	—
Other	640,674	577,637	526,164	635,812	514,544	481,856	481,748	473,432	436,154	654,457
TOTAL REVENUES.....	40,241,079	37,873,759	34,621,341	33,045,577	31,719,989	30,303,960	28,112,239	27,211,312	25,726,002	24,902,363
EXPENDITURES:										
Current Operating:										
Primary, Secondary and										
Other Education.....	10,377,892	10,127,804	8,451,164	8,142,972	7,194,883	6,634,181	6,403,978	5,927,471	5,449,086	5,251,805
Higher Education Support.....	2,371,854	2,386,570	2,408,059	2,449,614	506,511	439,137	377,868	354,530	422,482	423,473
Public Assistance and Medicaid.....	14,238,367	13,617,263	12,731,148	11,854,582	10,894,942	9,488,379	8,561,652	8,462,208	8,367,021	7,936,578
Health and Human Services.....	3,278,602	3,098,669	2,894,321	2,792,890	2,555,221	2,613,853	2,548,360	2,485,176	2,328,762	2,333,583
Justice and Public Protection.....	2,903,513	2,522,823	2,348,232	2,378,120	2,232,421	2,167,402	2,035,739	1,870,507	1,761,521	1,588,026
Environmental Protection and										
Natural Resources.....	379,345	365,511	369,119	355,576	340,574	354,180	330,069	315,522	299,607	286,987
Transportation.....	2,078,918	1,807,912	1,942,040	1,897,807	1,756,201	1,680,736	1,497,553	1,494,130	1,465,258	1,319,120
General Government.....	585,332	493,237	501,966	733,591	468,791	575,576	661,011	625,275	528,592	371,996
Community and Economic										
Development.....	3,362,579	3,380,557	718,088	748,185	541,166	452,516	398,905	391,893	344,950	323,277
Intergovernmental	—	—	3,573,227	3,563,306	3,361,184	3,257,632	2,898,094	2,735,799	2,570,501	2,467,137
Capital Outlay.....	466,913	458,118	498,066	465,843	411,817	629,753	1,256,271	1,248,346	1,138,286	884,456
Debt service:										
Principal.....	1,162,970	877,116	815,034	783,411	765,832	697,880	673,592	620,862	644,315	604,473
Interest.....	253,260	458,330	435,970	410,193	371,705	356,115	350,533	401,556	389,633	304,661
TOTAL EXPENDITURES.....	41,459,545	39,593,910	37,686,434	36,576,090	31,401,248	29,347,340	27,993,625	26,933,275	25,710,014	24,095,572
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(1,218,466)	(1,720,151)	(3,065,093)	(3,530,513)	318,741	956,620	118,614	278,037	15,988	806,791

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
OTHER FINANCING SOURCES (USES):										
Bonds and Certificates of										
Participation Issued.....	1,347,285	1,574,566	1,405,000	1,200,000	903,828	1,102,374	1,270,485	871,309	1,296,255	790,504
Refunding Bonds Issued.....	706,835	247,297	1,025,040	341,451	504,786	—	173,500	339,431	342,661	10,994
Payment to Refunded Bond										
Escrow Agents.....	(768,952)	(260,146)	(1,091,881)	(339,042)	(499,750)	—	(173,376)	(338,895)	(341,716)	(10,994)
Premiums.....	142,926	111,270	188,952	37,124	—	—	—	—	—	—
Discounts.....	(94)	(7,923)	(33,649)	(2)	—	—	—	—	—	—
Capital Leases.....	335	400	3,391	1,480	—	4,924	2,257	13,720	3,970	2,225
Transfers-in.....	3,323,250	3,246,329	3,250,997	3,203,580	3,121,285	3,409,874	3,470,045	3,222,734	3,008,449	2,740,460
Transfers-out.....	(2,515,597)	(2,465,180)	(2,495,142)	(2,459,759)	(2,361,079)	(2,648,146)	(2,698,223)	(2,422,736)	(2,202,129)	(1,932,461)
Transfers to Component Units.....	—	—	—	—	(2,250,914)	(1,671,985)	(1,564,910)	(1,520,432)	(1,410,667)	(1,361,448)
TOTAL OTHER FINANCING SOURCES (USES).....	2,235,988	2,446,613	2,252,708	1,984,832	(581,844)	197,041	479,778	165,131	696,823	239,280
NET CHANGE IN FUND BALANCES.....	\$ 1,017,522	\$ 726,462	\$ (812,385)	\$(1,545,681)	\$ (263,103)	\$ 1,153,661	\$ 598,392	\$ 443,168	\$ 712,811	\$ 1,046,071
Debt Service as a Percentage of Noncapital Expenditures.....	3.6%	3.5%	3.5%	3.4%	3.8%	3.8%	N/A	N/A	N/A	N/A
Additional Information:										
Increase (Decrease) for										
Changes in Inventories.....	(\$1,102)	\$1,710	(\$8,143)	\$105	(\$3,961)	\$1,367	(\$2,792)	\$382	\$986	(\$8,500)
Residual Equity Transfers (Net).....	N/A	N/A	N/A	N/A	(\$2,168)	(\$3,732)	(\$5,656)	(\$5,147)	(\$5,737)	(\$29,246)

Notes:

Revenues, expenditures, and other financing sources (uses) have been restated for prior period adjustments, corrections, and reclassifications, when practical. Significant items of note are as follows:

- For comparative purposes, data for fiscal years 1996 through 2001 have not been restated for the following items, which impacted the governmental funds amounts shown for fiscal year 2002 and thereafter:
 - The implementation of the reporting provisions of GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*.
 - The reclassification of the State's previously reported Unclaimed Funds Expendable Trust Fund to the General Fund. Accordingly, prior to fiscal year 2002, escheat property revenue had not been reported in the General Fund.
 - Expenditure data presented after fiscal year 2001 includes payments to colleges and universities that were reported as "Transfers to Component Units" in previous years.
- For fiscal year 1996, investment income had been included in "Other" revenue.
- For comparative purposes, data for fiscal years 1996 through 2003 have not been restated for the effects of reclassifying the "Intergovernmental" expenditure function to other functions.
- The expenditure data for fiscal years 1996 through 1999 have not been restated for a reclassification of capital outlay expenditures to the "Higher Education Support" function and the "Intergovernmental" expenditure character. Therefore, the debt service as a percentage of noncapital expenditures is not presented for these years since the resulting percentages would not be comparable with subsequent years.

STATE OF OHIO

**FUND BALANCES OF GOVERNMENTAL FUNDS
FOR THE LAST TEN FISCAL YEARS**

(modified accrual basis of accounting)

(dollars in thousands)

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
GENERAL FUND:										
Reserved	\$ 627,395	\$ 661,238	\$ 557,638	\$ 556,036	\$2,154,861	\$1,485,966	\$1,562,040	\$1,518,040	\$1,438,917	\$1,348,373
Unreserved (Deficits).....	718,377	105,333	(452,491)	206,214	(46,466)	1,035,085	1,078,032	1,093,155	880,141	819,366
TOTAL GENERAL FUND.....	<u>1,345,772</u>	<u>766,571</u>	<u>105,147</u>	<u>762,250</u>	<u>2,108,395</u>	<u>2,521,051</u>	<u>2,640,072</u>	<u>2,611,195</u>	<u>2,319,058</u>	<u>2,167,739</u>
ALL OTHER GOVERNMENTAL FUNDS:										
Reserved.....	6,194,524	5,240,145	4,863,068	4,684,021	5,149,718	6,009,038	4,653,153	4,092,366	3,736,401	3,567,299
Unreserved (Deficits), reported in:										
Special Revenue Funds.....	(2,342,835)	(1,614,473)	(1,229,230)	(586,200)	(1,068,729)	(1,764,304)	(159,344)	35,916	(68,886)	(306,764)
Debt Service Funds.....	—	—	(49)	(21)	(473)	—	558	599	950	643
Capital Projects Funds.....	33,139	(178,063)	(252,928)	(331,359)	(94,797)	(355,200)	(180,739)	(447,492)	(129,842)	(279,641)
TOTAL ALL OTHER GOVERNMENTAL FUNDS.....	<u>3,884,828</u>	<u>3,447,609</u>	<u>3,380,861</u>	<u>3,766,441</u>	<u>3,985,719</u>	<u>3,889,534</u>	<u>4,313,628</u>	<u>3,681,389</u>	<u>3,538,623</u>	<u>2,981,537</u>
TOTAL GOVERNMENTAL FUNDS.....	<u>\$5,230,600</u>	<u>\$4,214,180</u>	<u>\$3,486,008</u>	<u>\$4,528,691</u>	<u>\$6,094,114</u>	<u>\$6,410,585</u>	<u>\$6,953,700</u>	<u>\$6,292,584</u>	<u>\$5,857,681</u>	<u>\$5,149,276</u>

Note:

When practical, fund balances reported on the above table have been restated for prior period adjustments, corrections, and reclassifications. For comparative purposes, however, the effects of such adjustments and corrections on the revenue and expenditure activity reported for the applicable fiscal years on the "Changes in Fund Balances of Governmental Funds" table and the "Condensed Statement of Revenue, Expenditures, and Changes in Fund Balances for the General Fund" table may not have been determined for presentation on each of the two respective tables.

STATE OF OHIO

CONDENSED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE GENERAL FUND FOR THE LAST TEN FISCAL YEARS

(modified accrual basis of accounting)
(dollars in thousands)

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
REVENUES:										
Income Taxes	\$ 8,563,376	\$ 7,645,597	\$ 7,374,239	\$ 7,129,512	\$ 7,446,990	\$ 7,243,856	\$ 6,389,926	\$ 6,107,084	\$ 5,257,395	\$ 5,268,111
Sales Taxes	7,816,395	7,596,254	6,153,743	6,066,023	5,922,333	5,919,129	5,539,780	5,277,997	4,995,691	4,750,430
Corporate and Public Utility Taxes.....	1,468,576	1,381,752	1,302,968	1,276,159	1,604,402	1,604,604	1,718,482	1,862,497	1,794,592	1,731,956
Cigarette Taxes.....	577,671	557,532	599,941	281,290	282,481	287,709	290,563	296,627	298,407	294,460
Other Taxes	591,998	580,143	595,498	556,946	590,225	573,888	578,993	548,188	529,883	508,452
Licenses, Permits and Fees	148,877	121,953	115,199	100,858	101,352	96,954	94,789	96,411	87,511	89,249
Sales, Services and Charges	41,911	44,233	44,899	51,211	40,895	45,738	43,586	38,947	42,031	64,693
Federal Government.....	5,724,597	5,904,388	5,251,885	4,563,370	4,508,747	3,993,184	3,658,824	3,385,998	3,563,004	3,672,610
Escheat Property	118,719	103,767	84,642	52,628	—	—	—	—	—	—
Investment Income.....	140,891	43,029	33,095	145,483	234,590	287,937	399,520	381,574	277,337	—
Other	259,617	240,020	192,573	273,750	197,029	189,241	183,221	161,077	168,587	302,772
TOTAL REVENUES	25,452,628	24,218,668	21,748,682	20,497,230	20,929,044	20,242,240	18,897,684	18,156,400	17,014,438	16,682,733
EXPENDITURES:										
Current Operating	24,441,574	23,696,295	21,131,783	20,547,608	19,522,704	17,894,051	16,711,404	15,882,598	15,089,141	14,529,694
Intergovernmental	—	—	1,294,797	1,227,313	1,189,845	1,081,828	1,033,066	982,955	942,690	898,190
Capital Outlay	—	—	—	—	—	24,862	15,607	38,806	123,217	1,969
Debt Service	543	541	2,300	2,286	2,276	2,320	1,794	1,831	528	1,428
TOTAL EXPENDITURES	24,442,117	23,696,836	22,428,880	21,777,207	20,714,825	19,003,061	17,761,871	16,906,190	16,155,576	15,431,281
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES										
	1,010,511	521,832	(680,198)	(1,279,977)	214,219	1,239,179	1,135,813	1,250,210	858,862	1,251,452
OTHER FINANCING SOURCES (USES):										
Bonds Issued	419,349	613,000	470,000	400,000	—	—	—	—	—	10,159
Premiums.....	26	—	—	6,029	—	—	—	—	—	—
Capital Leases	122	260	2,692	1,451	—	2,668	1,575	4,737	1,107	335
Transfers-in.....	366,376	543,443	630,122	617,185	207,488	142,267	201,151	180,176	142,605	93,457
Transfers-out.....	(1,216,051)	(1,019,566)	(991,261)	(977,731)	(1,061,119)	(1,302,412)	(1,308,827)	(1,142,014)	(847,794)	(807,457)
TOTAL OTHER FINANCING SOURCES (USES).....	(430,178)	137,137	111,553	46,934	(853,631)	(1,157,477)	(1,106,101)	(957,101)	(704,082)	(703,506)
NET CHANGE IN FUND BALANCES	580,333	658,969	(568,645)	(1,233,043)	(639,412)	81,702	29,712	293,109	154,780	547,946
FUND BALANCES, JULY 1	766,571	105,147	762,250	2,108,395	2,521,051	2,640,072	2,611,195	2,319,058	2,167,739	1,656,135
Increase (Decrease) for Changes in Inventories.....	(1,132)	2,455	(818)	105	(741)	511	(835)	(972)	(2,252)	(889)
Residual Equity Transfers-out.....	—	—	—	—	—	—	—	—	—	(22,986)
FUND BALANCES, JUNE 30.....	\$ 1,345,772	\$ 766,571	\$ 192,787	\$ 875,457	\$ 1,880,898	\$ 2,722,285	\$ 2,640,072	\$ 2,611,195	\$ 2,320,267	\$ 2,180,206

Notes:

The July 1 fund balances, revenues, and expenditures have been restated for prior period adjustments, corrections, and reclassifications, when practical. Significant items of note are as follows:

- For comparative purposes, revenue data for fiscal years 1996 through 2001 have not been restated for the effects of reclassification of the State's previously reported Unclaimed Funds Expendable Trust Fund to the General Fund. Accordingly, prior to fiscal year 2002, escheat property revenue had not been reported in the General Fund.
- For fiscal year 1996, investment income had been included in "Other" revenue.
- Current expenditures presented for fiscal years 1996 through 2001 have been restated to include amounts previously reported as "Transfers to Component Units."
- For comparative purposes, data for fiscal years 1996 through 2003 have not been restated for the effects of reclassifying the "Intergovernmental" expenditure function to other functions.

STATE OF OHIO

**TAX REVENUES OF GOVERNMENTAL FUNDS BY MAJOR SOURCE
FOR THE LAST TEN FISCAL YEARS**

(modified accrual basis of accounting)

(dollars in thousands)

<u>Year</u>	<u>State Income Taxes</u>	<u>State Sales Taxes</u>	<u>Total</u>
2005	\$9,398,979	\$8,135,552	\$17,534,531
2004	8,479,900	7,915,493	16,395,393
2003	8,210,130	6,470,643	14,680,773
2002	7,982,461	6,385,248	14,367,709
2001	8,302,892	6,248,705	14,551,597
2000	8,098,155	6,233,089	14,331,244
1999	7,143,344	5,834,299	12,977,643
1998	6,828,242	5,560,402	12,388,644
1997	5,879,016	5,262,460	11,141,476
1996	5,890,587	5,003,024	10,893,611

STATE OF OHIO

PERSONAL INCOME BY INDUSTRY AND DIRECT STATE INCOME TAX RATES FOR THE LAST TEN CALENDAR YEARS

(dollars in millions)

Industry	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Services.....	\$93,224	\$82,694	\$84,835	\$82,306	\$58,012	\$55,182	\$51,987	\$48,511	\$45,475	\$43,703
Manufacturing.....	54,686	55,520	52,775	52,703	54,255	54,358	53,928	52,317	51,493	51,343
Government.....	42,545	38,966	37,656	35,906	33,385	31,380	26,041	25,120	24,242	23,491
Wholesale and Retail Trade.....	33,379	32,395	31,910	31,735	36,309	34,230	33,276	31,148	29,465	28,240
Finance, Insurance, and Real Estate.....	22,179	20,850	19,534	18,912	16,107	15,163	13,974	12,545	11,525	10,409
Construction.....	14,730	14,110	13,891	13,865	13,075	12,555	11,667	10,822	10,134	9,433
Transportation and Public Utilities.....	11,164	10,725	10,438	10,332	12,972	12,306	11,710	10,933	10,509	10,317
Other	84,867	87,273	80,929	79,960	98,317	90,469	80,337	79,345	79,234	74,101
Total Personal Income.....	<u>\$356,774</u>	<u>\$342,533</u>	<u>\$331,968</u>	<u>\$325,719</u>	<u>\$322,432</u>	<u>\$305,643</u>	<u>\$282,920</u>	<u>\$270,741</u>	<u>\$262,077</u>	<u>\$251,037</u>
 Direct State Income Tax Rates.....	2.63%	2.48%	2.47%	2.46%	2.57%	2.65%	2.51%	2.51%	2.25%	2.35%

Sources:

U.S. Department of Commerce, Bureau of Economic Analysis
Ohio Department of Taxation

STATE OF OHIO**SALES TAX REVENUE BY TYPE
FOR THE LAST TEN FISCAL YEARS***(cash basis of accounting)**(dollars in thousands)*

Type	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Vendors' Sales.....	\$6,957,051	\$6,601,482	\$5,630,678	\$5,322,500	\$4,710,651	\$4,680,221	\$4,385,969	\$4,131,889	\$3,954,565	\$3,784,687
Motor Vehicles and Watercraft.....	1,122,538	1,183,196	1,024,026	965,261	1,470,319	1,474,251	1,352,136	1,263,594	1,135,403	1,084,168
Alcoholic Beverages.....	26,878	24,918	20,341	19,562	18,671	17,547	16,626	16,036	15,446	14,863
Delinquencies and Assessments.....	24,867	25,099	26,389	36,215	37,468	47,663	66,853	136,680	145,673	108,927
Permissive Taxes:										
County Levies.....	12,157	11,984	11,360	10,910	10,854	10,737	10,218	9,843	9,191	8,298
Transit Authorities.....	2,907	2,835	2,764	2,662	2,748	2,670	2,497	2,360	2,182	2,081
Total Sales Tax Revenue.....	\$8,146,398	\$7,849,514	\$6,715,558	\$6,357,110	\$6,250,711	\$6,233,089	\$5,834,299	\$5,560,402	\$5,262,460	\$5,003,024

STATE OF OHIO

RATES FOR STATE INDIVIDUAL INCOME TAX AND SALES TAX FOR THE LAST TEN YEARS

MARGINAL INCOME TAX RATES BY CALENDAR YEAR

Ohio Taxable Income	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
\$0 - \$5,000	0.743%	0.743%	0.743%	0.743%	0.691%	0.716%	0.673%	0.713%	0.693%	0.743%
\$5,001 - \$10,000	1.486%	1.486%	1.486%	1.486%	1.383%	1.432%	1.347%	1.426%	1.387%	1.486%
\$10,001 - \$15,000	2.972%	2.972%	2.972%	2.972%	2.766%	2.864%	2.694%	2.853%	2.775%	2.972%
\$15,001 - \$20,000	3.715%	3.715%	3.715%	3.715%	3.458%	3.580%	3.368%	3.566%	3.469%	3.715%
\$20,001 - \$40,000	4.457%	4.457%	4.457%	4.457%	4.148%	4.295%	4.040%	4.279%	4.162%	4.457%
\$40,001 - \$80,000	5.201%	5.201%	5.201%	5.201%	4.841%	5.012%	4.715%	4.993%	4.857%	5.201%
\$80,001 - \$100,000	5.943%	5.943%	5.943%	5.943%	5.531%	5.727%	5.388%	5.706%	5.550%	5.943%
\$100,001 - \$200,000	6.900%	6.900%	6.900%	6.900%	6.422%	6.650%	6.255%	6.624%	6.444%	6.900%
\$200,001 & above	7.500%	7.500%	7.500%	7.500%	6.980%	7.228%	6.799%	7.201%	7.004%	7.500%

SALES TAX RATES BY FISCAL YEAR

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Base State Sales Tax Rates	6.00%	6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%

Source: Ohio Department of Taxation

STATE OF OHIO

STATE INDIVIDUAL INCOME TAX RATES FOR THE LAST TEN CALENDAR YEARS

Year	Top Rate for Income in Excess of \$200,000	Personal Exemption for Taxpayer and Spouse	Dependent Exemption	Exemption Credit per Taxpayer, Spouse, and Dependent	Average Effective Rate(A)
2004	7.500%	\$1,300	\$1,300	\$20	2.64%
2003	7.500%	1,250	1,250	20	2.48%
2002	7.500%	1,200	1,200	20	2.47%
2001	7.500%	1,150	1,150	20	2.46%
2000	6.980%	1,100	1,100	20	2.57%
1999	7.228%	1,050	1,050	20	2.65%
1998	6.799%	950	1,050	20	2.51%
1997	7.201%	850	1,050	20	2.51%
1996	7.004%	750	850	20	2.25%
1995	7.500%	650	650	20	2.35%

Sources:

U.S. Department of Commerce, Bureau of Economic Analysis
Ohio Department of Taxation

Note:

(A) The average effective rate is calculated by dividing individual income tax revenue (cash basis) for the subsequent fiscal year by personal income for the calendar year.

STATE OF OHIO

STATE INDIVIDUAL INCOME TAX RETURNS AND LIABILITY BY INCOME LEVEL FOR TAX YEAR 2003 WITH COMPARATIVES FOR TAX YEAR 1994 (NINE YEARS AGO)

2003 TAX YEAR (most recent information available)						
Income Level	Federal Adjusted Gross Income <i>(in thousands)</i>	Ohio Tax Returns		Ohio Income Tax Liability		Effective Tax Rate (A)
		Number	Percentage of Total Returns	Tax Receipts <i>(in thousands)</i>	Percentage of Total Taxes	
\$200,001 & Above	\$68,263,241	90,918	1.72%	\$2,231,591	27.70%	3.27%
\$100,001-\$200,000	36,916,445	283,017	5.34%	1,576,816	19.57%	4.27%
\$80,001-\$100,000	24,052,346	270,765	5.11%	883,279	10.96%	3.67%
\$40,001-\$80,000	76,047,350	1,345,945	25.40%	2,320,321	28.80%	3.05%
\$20,001-\$40,000	42,758,888	1,460,565	27.56%	915,391	11.36%	2.14%
\$15,001-\$20,000	7,822,220	447,227	8.44%	83,878	1.04%	1.07%
\$10,001-\$15,000	5,660,073	453,135	8.55%	34,599	0.43%	0.61%
\$5,001-\$10,000	3,533,586	473,644	8.94%	10,336	0.13%	0.29%
\$5,000 & Under	1,295,483	473,934	8.94%	414	0.01%	0.03%
	\$266,349,632	5,299,150	100.00%	\$8,056,625	100.00%	3.02%
1994 TAX YEAR						
Income Level	Federal Adjusted Gross Income <i>(in thousands)</i>	Ohio Tax Returns		Ohio Income Tax Liability		Effective Tax Rate (A)
		Number	Percentage of Total Returns	Tax Receipts <i>(in thousands)</i>	Percentage of Total Taxes	
\$200,001 & Above	\$28,293,016	44,834	0.90%	\$1,137,338	22.47%	4.02%
\$100,001-\$200,000	15,093,276	114,285	2.30%	662,411	13.09%	4.39%
\$80,001-\$100,000	9,780,976	110,431	2.23%	368,540	7.28%	3.77%
\$40,001-\$80,000	56,433,743	1,039,585	20.96%	1,758,131	34.73%	3.12%
\$20,001-\$40,000	41,675,264	1,449,235	29.21%	947,926	18.71%	2.27%
\$15,001-\$20,000	9,088,869	520,174	10.49%	117,318	2.32%	1.29%
\$10,001-\$15,000	6,966,479	558,272	11.25%	53,997	1.07%	0.78%
\$5,001-\$10,000	4,107,771	546,691	11.02%	15,776	0.31%	0.38%
\$5,000 & Under	1,507,247	577,566	11.64%	925	0.02%	0.06%
	\$172,946,641	4,961,073	100.00%	\$5,062,362	100.00%	2.93%

Source: Ohio Department of Taxation

Note:

(A) The effective tax rate is calculated by dividing Ohio income tax receipts by federal adjusted gross income.

STATE OF OHIO

WORKERS' COMPENSATION ENTERPRISE FUND ACTIVE EMPLOYERS, PREMIUM AND ASSESSMENT INCOME AND ACTUAL AVERAGE COLLECTED PREMIUM RATE FOR THE LAST NINE FISCAL YEARS

	2005	2004	2003	2002	2001	2000	1999	1998	1997
Active Employers by Type									
Private.....	283,733	283,620	278,494	272,195	268,485	268,539	263,384	269,637	278,444
Public (Local).....	3,765	3,733	3,717	3,687	3,655	3,649	3,809	3,793	3,644
Public (State).....	129	126	129	128	129	127	123	124	121
Self-Insured.....	1,127	1,104	1,092	1,181	1,163	1,327	1,245	1,210	1,159
Black Lung.....	37	36	36	37	39	37	41	42	45
Marine Fund.....	82	90	87	78	97	93	86	120	112
Total.....	288,873	288,709	283,555	277,306	273,568	273,772	268,688	274,926	283,525
Premium & Assessment Income <i>(dollars in thousands)</i>									
Premium Income.....	\$1,732,564	\$1,743,766	\$1,723,294	\$1,880,463	\$1,606,123	\$2,287,884	\$1,642,210	\$1,435,927	\$1,628,858
Assessment Income.....	462,009	488,889	508,039	482,222	414,935	432,398	389,817	391,690	417,223
Provision for Uncollectibles.....	(68,070)	(105,873)	(56,395)	(66,553)	(65,454)	(77,270)	(29,387)	2,442	(86,563)
Total Premium & Assessment Income.....	\$2,126,503	\$2,126,782	\$2,174,938	\$2,296,132	\$1,955,604	\$2,643,012	\$2,002,640	\$1,830,059	\$1,959,518
Actual Average Collected Premium Rate per \$100 of Payroll:									
Private Employers.....	\$1.77	\$1.71	\$1.65	\$1.65	\$1.69	\$1.83	\$2.00	\$2.02	\$2.21
Public Employers-Taxing Districts.....	1.77	1.74	1.66	1.53	1.49	1.41	1.46	1.65	1.79

Sources:

Ohio Bureau of Workers' Compensation Year-End Statistics Report
Ohio Bureau of Workers' Compensation Actuarial Report

Note:

For state fiscal year 1996, information was not readily available, since prior to state fiscal year 1997, the Bureau of Workers' Compensation reported on a calendar-year basis.

STATE OF OHIO

**LOTTERY COMMISSION ENTERPRISE FUND
TICKET SALES BY MAJOR GAME TYPE
FOR THE LAST TEN FISCAL YEARS**

(dollars in millions)

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Online Games:										
Pick 3.....	\$ 387.7	\$ 396.8	\$ 401.8	\$ 409.2	\$ 419.0	\$ 427.3	\$ 399.4	\$ 421.1	\$ 435.6	\$ 450.6
Pick 4.....	170.1	165.2	154.2	154.6	150.7	144.6	125.1	124.0	116.5	108.2
Buckeye 5/Rolling Cash 5	74.8	66.6	68.9	62.4	56.5	62.2	69.9	73.5	78.8	87.3
Super Lotto	113.0	143.8	160.7	297.9	262.5	336.6	364.4	384.9	410.6	455.8
Kicker.....	19.9	24.5	27.3	45.0	42.9	52.9	57.2	60.5	63.5	66.7
Mega Millions.....	176.4	191.8	176.2	16.5	—	—	—	—	—	—
Total Online Games.....	941.9	988.7	989.1	985.6	931.6	1,023.6	1,016.0	1,064.0	1,105.0	1,168.6
Instant Games.....	1,217.2	1,166.0	1,089.1	997.5	988.3	1,126.8	1,128.7	1,131.8	1,195.0	1,146.1
Total Ticket Sales.....	<u>\$ 2,159.1</u>	<u>\$ 2,154.7</u>	<u>\$ 2,078.2</u>	<u>\$ 1,983.1</u>	<u>\$ 1,919.9</u>	<u>\$ 2,150.4</u>	<u>\$ 2,144.7</u>	<u>\$ 2,195.8</u>	<u>\$ 2,300.0</u>	<u>\$ 2,314.7</u>

Source: Ohio Lottery Commission

STATE OF OHIO

**RATIOS OF OUTSTANDING DEBT BY TYPE
FOR THE LAST TEN FISCAL YEARS**

(dollars in thousands)

As of June 30,	Governmental Activities					Business-Type Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Revenue Bonds	Special Obligation Bonds	Certificates of Participation	Capital Leases	Revenue Bonds	Capital Leases			
2005	\$6,039,203	\$591,888	\$3,699,936	\$92,142	\$2,471	\$151,063	\$205	\$10,576,908	2.96%	\$923
2004	5,420,711	607,958	3,914,168	6,480	3,460	158,578	30,368	10,141,723	2.96%	887
2003	4,603,842	450,598	4,093,614	7,370	4,888	167,310	44,151	9,371,773	2.82%	821
2002	3,771,129	297,638	4,389,102	9,900	3,933	190,723	57,171	8,719,596	2.68%	766
2001	3,034,037	218,900	4,731,842	12,305	4,722	202,614	199	8,204,619	2.54%	722
2000	2,461,673	232,785	4,973,657	14,590	6,190	213,963	3,072	7,905,930	2.59%	697
1999	1,962,402	224,760	5,062,344	16,765	6,087	223,679	3,733	7,499,770	2.65%	663
1998	1,568,183	236,805	4,831,558	18,615	14,035	232,147	16,674	6,918,017	2.56%	613
1997	1,598,596	171,595	4,664,837	26,630	12,072	242,278	15,625	6,731,633	2.57%	599
1996	1,304,564	67,490	4,448,836	27,895	13,042	249,768	24,566	6,136,161	2.44%	548

Note:

Balances have been restated for prior period adjustments, corrections, and reclassifications, when practical.

STATE OF OHIO

RATIOS OF GENERAL AND SPECIAL OBLIGATION BONDED DEBT OUTSTANDING FOR THE LAST TEN FISCAL YEARS

As of June 30,	Bonded Debt (dollars in thousands)					Per Capita Net Bonded Debt
	General Obligation Bonds	Special Obligation Bonds	Less Amount Reserved for Debt Service	Net Bonded Debt	Percentage of Personal Income	
2005	\$6,039,203	\$3,699,936	\$39,877	\$9,699,262	2.72%	\$846
2004	5,420,711	3,914,168	71,736	9,263,143	2.70%	810
2003	4,603,842	4,093,614	102,055	8,595,401	2.59%	753
2002	3,771,129	4,389,102	94,323	8,065,908	2.48%	708
2001	3,034,037	4,731,842	108,591	7,657,288	2.37%	674
2000	2,461,673	4,973,657	112,300	7,323,030	2.40%	646
1999	1,962,402	5,062,344	118,549	6,906,197	2.44%	611
1998	1,568,183	4,831,558	141,230	6,258,511	2.31%	555
1997	1,598,596	4,664,837	254,751	6,008,682	2.29%	534
1996	1,304,564	4,448,836	386,059	5,367,341	2.14%	479

Note:

This table includes general and special obligation bonds for which debt service payments have been made from the following combining funds in the Debt Service and Capital Projects Funds. Balances have been restated for prior period adjustments, corrections, and reclassifications, when practical.

Debt Service Fund:

Coal Research/Development General Obligations
 Improvements General Obligations
 Highway Improvements General Obligations
 Development General Obligations
 Highway General Obligations
 Public Improvements General Obligations
 Vietnam Conflict Compensation General Obligations
 Local Infrastructure Improvements General Obligations
 State Projects General Obligations
 Highway Capital Improvements General Obligations
 Higher Education Capital Facilities General Obligations
 Common Schools Capital Facilities General Obligations
 Conservation Projects General Obligations

Higher Education Facilities Special Obligations
 Mental Health Facilities Special Obligations
 Parks and Recreation Facilities Special Obligations
 School Building Program Special Obligations
 Ohio Building Authority Special Obligations

Capital Projects Fund:

Mental Health/Mental Retardation Facilities Improvements
 Parks and Recreation Improvements
 Adult Correctional Building Improvements
 Highway Safety Building Improvements
 Ohio Parks and Natural Resources
 Highway Capital Improvement

STATE OF OHIO**ANNUAL LIMITATION ON DEBT SERVICE EXPENDITURES (BUDGETARY BASIS)
FOR THE LAST TEN FISCAL YEARS***(dollars in thousands)*

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Debt Service Expenditures.....	\$1,097,800	\$1,013,200	\$959,490	\$926,142	\$918,248	\$871,314	\$843,207	\$771,015	\$726,496	\$701,007
General Revenue Fund (GRF) Revenues and Transfers from the Lottery Enterprise Fund.....	\$26,195,600	\$24,678,900	\$23,055,920	\$22,072,703	\$21,921,276	\$20,711,678	\$19,736,608	\$18,833,028	\$17,964,425	\$17,288,649
Calculation of Annual 5% Debt Service Cap.....	\$1,309,780	\$1,233,945	\$1,152,796	\$1,103,635	\$1,096,064	\$1,035,584	\$986,830	\$941,651	\$898,221	\$864,432
Amount Under the Debt Service Expenditure Cap.....	\$211,980	\$220,745	\$193,306	\$177,493	\$177,816	\$164,270	\$143,623	\$170,636	\$171,725	\$163,425
Ratio of Debt Service Expenditures to Total GRF Revenues and Lottery Transfers.....	4.19%	4.11%	4.16%	4.20%	4.19%	4.21%	4.27%	4.09%	4.04%	4.05%

Limitations on Debt

A 1999 amendment to the Ohio Constitution provides an annual debt service "cap" on general obligation bonds and other direct obligations payable from the General Revenue Fund (GRF) or net state lottery proceeds. Generally, such bonds may not be issued if the future fiscal year debt service on the new bonds and previously issued bonds exceeds five percent of total estimated GRF revenues plus net state lottery proceeds during the fiscal year of issuance. Application of the cap may be waived in a particular instance by a three-fifths vote of each house of the General Assembly and may be changed by future constitutional amendments. Direct obligations of the State include, for example, special obligation bonds issued by the Ohio Building Authority and the Treasurer of State that are paid from GRF appropriations, but exclude bonds such as highway bonds that are paid from highway user receipts.

STATE OF OHIO

REVENUE BOND COVERAGE FOR THE LAST TEN FISCAL YEARS

(dollars in thousands)

Economic Development and Revitalization Project Revenue Bonds

Issuer: Treasurer of State

Fiscal Year	Liquor Control Enterprise Fund			Debt Service Requirements			Coverage
	Gross Liquor Revenues	Direct Operating Expenses Exclusive of Depreciation	Net Revenue Available For Debt Service	Principal	Interest	Total	
2005	\$556,213	\$400,878	\$155,335	\$9,130	\$19,170	\$28,300	5.49
2004	520,161	374,275	145,886	8,195	15,627	23,822	6.12
2003	493,195	354,318	138,877	5,415	11,898	17,313	8.02
2002	470,515	338,926	131,589	5,060	11,074	16,134	8.16
2001	454,268	327,083	127,185	4,740	11,392	16,132	7.88
2000	428,085	310,620	117,465	4,450	11,685	16,135	7.28
1999	397,018	289,853	107,165	4,175	11,952	16,127	6.65
1998	380,791	276,085	104,706	3,790	12,189	15,979	6.55
1997	366,636	270,525	96,111	9,330	6,738	16,068	5.98
1996	350,744	265,820	84,924	14,410	3,851	18,261	4.65

Infrastructure Bank Revenue Bonds

Issuer: Treasurer of State

Fiscal Year	Highway Operating Fund			Debt Service Requirements			Coverage
	GARVEE Receipts(A)	Direct Operating Expenses	Net Revenue Available For Debt Service	Principal	Interest	Total	
2005	\$66,592	N/A	\$66,592	\$53,045	\$14,020	\$67,065	0.99
2004	65,542	N/A	65,542	38,380	11,459	49,839	1.32
2003	49,409	N/A	49,409	37,965	11,653	49,618	1.00
2002	27,414	N/A	27,414	20,690	7,417	28,107	0.98
2001	11,454	N/A	11,454	7,825	3,606	11,431	1.00
2000	10,140	N/A	10,140	6,320	3,816	10,136	1.00
1999	10,931	N/A	10,931	6,775	4,001	10,776	1.01

(Continued)

Notes:

(A) The State first issued the Infrastructure Bank Revenue Bonds in fiscal year 1999. GARVEE stands for Grant Anticipation Revenue Vehicles, which are capital market borrowings repaid by federal transportation funds deposited in the State's Highway Operating Fund.

STATE OF OHIO

REVENUE BOND COVERAGE FOR THE LAST TEN FISCAL YEARS (Continued)

(dollars in thousands)

Ohio Building Authority Revenue Bonds

Fiscal Year	Ohio Building Authority Enterprise Fund			Debt Service Requirements			Coverage
	Gross Revenues(B)	Direct Operating Expenses Exclusive of Depreciation	Net Revenue Available For Debt Service	Principal	Interest	Total	
2005	\$27,257	\$26,562	\$695	\$1,691	\$408	\$2,099	0.33
2004	26,484	26,881	(397)	3,730	5,544	9,274	N/A
2003	27,388	29,330	(1,942)	3,531	1,394	4,925	N/A
2002	32,488	32,031	457	3,359	1,565	4,924	0.09
2001	31,106	30,598	508	3,194	1,728	4,922	0.10
2000	30,999	33,862	(2,863)	3,039	1,882	4,921	N/A
1999	29,797	29,097	700	2,893	2,029	4,922	0.14
1998	31,018	25,270	5,748	2,736	2,264	5,000	1.15
1997	27,929	26,913	1,016	3,480	1,801	5,281	0.19
1996	28,251	22,473	5,778	2,602	3,279	5,881	0.98

Bureau of Workers' Compensation Revenue Bonds Issuer: Ohio Building Authority

Fiscal Year	Workers' Compensation Enterprise Fund			Debt Service Requirements			Coverage
	Gross Revenues	Direct Operating Expenses Exclusive of Depreciation	Net Revenue Available For Debt Service	Principal	Interest	Total	
2005	\$3,140,489	\$3,209,646	(\$69,157)	\$5,300	\$6,578	\$11,878	N/A
2004	3,388,523	3,056,227	332,296	—	6,183	6,183	53.74
2003	2,759,594	4,070,231	(1,310,637)	10,000	8,175	18,175	N/A
2002	1,946,105	4,547,191	(2,601,086)	9,000	8,571	17,571	N/A
2001	2,549,227	4,460,581	(1,911,354)	8,000	8,915	16,915	N/A
2000	4,361,511	3,128,723	1,232,788	7,000	9,209	16,209	76.06
1999	3,625,174	2,462,056	1,163,118	6,000	9,455	15,455	75.26
1998	5,115,778	5,891,409	(775,631)	5,000	9,655	14,655	N/A
1997	4,348,344	2,696,867	1,651,477	4,000	9,807	13,807	119.61
Calendar Year(C)							
1995	3,365,892	2,264,097	1,101,795	2,000	9,947	11,947	92.22

Notes (Continued):

(B) Gross revenues consists operating revenues and investment income.

(C) Prior to fiscal year 1997, the Bureau of Workers' Compensation reported on a calendar-year basis.

STATE OF OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS FOR THE LAST TEN CALENDAR YEARS

Calendar Year	Population <i>(in thousands)</i>				Per Capita Personal Income			Civilian Labor Force		Public School Enrollment in Ohio <i>(in thousands)</i>	Motor Vehicles Registered in Ohio
	U.S.	Change from Prior Period	Ohio	Change from Prior Period	U.S.	Ohio	Ohio as a Percentage of U.S.	Ohioans Employed	Ohio's Unemployment Rate		
2004	293,655	2,866	11,459	21	\$33,041	\$31,135	94.2%	6,732,896	6.1%	1,844	12,192,202
2003	290,789	2,848	11,438	28	31,487	29,947	95.1%	6,668,862	6.1%	1,838	12,083,529
2002	287,941	2,839	11,410	22	30,814	29,094	94.4%	6,688,303	5.7%	1,831	12,064,420
2001	285,102	2,910	11,388	24	30,575	28,602	93.5%	6,757,667	4.3%	1,835	11,888,533
2000	282,192	3,152	11,364	29	29,845	28,373	95.1%	6,835,688	4.1%	1,836	11,740,513
1999	279,040	3,186	11,335	23	27,939	26,965	96.5%	6,746,632	4.3%	1,842	11,581,700
1998	275,854	3,207	11,312	35	26,883	25,011	93.0%	6,660,094	4.3%	1,847	11,399,641
1997	272,647	3,253	11,277	34	25,334	24,008	94.8%	6,540,651	4.6%	1,845	11,196,310
1996	269,394	3,116	11,243	40	24,175	23,310	96.4%	6,437,192	4.9%	1,838	11,023,868
1995	266,278	2,476	11,203	39	23,076	22,408	97.1%	6,340,680	4.8%	1,828	10,871,675

Sources:

- U.S. Census Bureau for population information
- Bureau of Economic Analysis for personal income and employment information
- Ohio Department of Job and Family Services for unemployment rates
- Ohio Department of Education for school enrollment
- Ohio Department of Public Safety for motor vehicle registrations

STATE OF OHIO
PRINCIPAL EMPLOYERS
FOR CALENDAR YEARS 2003 AND 1995

Employer	2003 (A)			1995		
	Employees	Rank	Percentage of Total State Employment	Employees	Rank	Percentage of Total State Employment
United States Government (B)	80,502	1	1.21%	92,286	1	1.46%
State of Ohio	59,247	2	0.89%	63,145	2	1.00%
Wal-Mart Stores	42,800	3	0.64%	15,100	10	0.24%
Kroger Company	32,700	4	0.49%	21,700	5	0.34%
Cleveland Clinic Health System	28,950	5	0.43%			
University Hospitals Health System	25,000	6	0.37%			
The Ohio State University	22,100	7	0.33%	21,663	6	0.34%
General Motors Corporation	21,900	8	0.33%	63,200	3	1.00%
General Electric Company	20,000	9	0.30%	18,500	7	0.29%
Meijer, Inc.	20,000	9	0.30%			
Ford Motor Company				24,000	4	0.38%
University of Cincinnati				18,397	8	0.29%
Kmart Corporation				17,300	9	0.27%

Sources:

U.S. Department of Commerce, Bureau of Economic Analysis
U.S. Census Bureau
Ohio Department of Development, Office of Strategic Research
Ohio Department of Administrative Services
The Ohio State University, University Resource Planning and Institutional Analysis
University of Cincinnati, Controller's Office

Notes:

(A) Calendar year 2003 was the most recent year for which data was available.

(B) Employment data by state for the federal government is only available for even-numbered years. Therefore, data presented pertains to calendar year 2002.

STATE OF OHIO

**FULL-TIME AND PART-TIME PERMANENT STATE EMPLOYEES
DURING THE MONTH OF JUNE BY FUNCTION/PROGRAM
FOR THE LAST TEN FISCAL YEARS**

Function/Program	Number of Employees									
	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Primary, Secondary and Other Education.....	1,186	1,201	1,168	1,182	1,129	1,052	1,001	973	923	941
Higher Education Support.....	81	83	94	89	83	78	79	82	95	229
Public Assistance and Medicaid.....	3,272	3,115	3,621	3,493	3,673	3,746	3,791	3,901	3,925	4,046
Health and Human Services.....	11,037	11,144	10,984	11,036	11,443	11,511	11,682	11,866	12,174	12,600
Justice and Public Protection.....	23,683	23,319	23,705	24,138	25,627	25,229	24,797	23,992	23,311	22,079
Environmental Protection and Natural Resources.....	3,146	3,232	3,253	3,311	3,514	3,492	3,510	3,585	3,602	3,629
Transportation.....	5,808	5,819	5,899	5,905	5,912	6,064	6,396	6,501	6,596	7,300
General Government.....	5,362	5,400	5,350	5,439	5,537	5,382	5,386	5,342	5,462	5,461
Community and Economic Development.....	1,029	1,007	1,009	1,095	1,097	1,077	1,052	1,076	1,062	1,043
Workers' Compensation.....	2,668	2,675	2,759	2,815	2,938	3,029	3,044	3,163	3,478	3,693
Lottery Commission.....	335	339	345	358	358	352	359	363	363	379
Unemployment Compensation.....	590	613	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)
Other.....	972	1,018	1,060	1,080	1,056	992	958	951	932	936
Total.....	59,169	58,965	59,247	59,941	62,367	62,004	62,055	61,795	61,923	62,336

Source:
Ohio Department of Administrative Services

Note:

(A) For fiscal year 2003 and prior, the number of individuals employed in the Unemployment Compensation Program is included in the number of employees reported for the Public Assistance and Medicaid Function.

STATE OF OHIO

OPERATING INDICATORS BY FUNCTION/PROGRAM FOR THE LAST TEN FISCAL YEARS

Function/Program	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
<i>Primary, Secondary and Other Education</i>										
Ohio Department of Education:										
Full Student Enrollment.....	1,845,351	1,843,898	1,838,068	1,830,958	1,834,888	1,836,491	1,842,102	1,846,984	1,844,621	1,837,708
Public School Districts.....	612	611	611	611	611	611	611	611	611	611
Community School Districts (A).....	248	164	129	93	71	48	15	(B)	(B)	(B)
Vocational School Districts.....	49	49	49	49	49	49	49	49	49	49
<i>Higher Education Support</i>										
Ohio Board of Regents:										
Student Enrollment at State-Assisted Institutions...	457,333	457,281	450,470	445,879	428,880	415,948	420,458	408,648	410,745	414,802
State-Assisted Institutions.....	39	38	38	38	38	38	38	38	40	40
<i>Public Assistance and Medicaid</i>										
Ohio Department of Job and Family Services:										
Individuals with Medicaid Coverage.....	(C)	(C)	1,881,640	1,750,700	1,676,157	1,409,705	1,387,581	1,410,020	1,486,389	1,550,322
<i>Health and Human Services</i>										
Ohio Department of Alcohol & Drug Addiction Services:										
Clients Treated (D).....	(C)	89,389	89,894	92,941	80,216	73,024	97,007	95,221	93,522	86,147
Ohio Department of Aging:										
Clients Served-PASSPORT.....	31,559	29,093	27,055	24,742	24,488	22,720	21,920	21,096	19,828	17,826
Clients Served-Congregate Meals.....	75,279	77,478	75,883	68,859	66,921	65,547	63,494	66,032	67,456	72,309
Clients Served-Home Delivered Meals.....	46,304	44,853	44,726	39,721	39,339	37,533	38,281	38,129	39,425	39,940
Clients Served-Transportation Provided.....	30,517	31,421	30,670	32,951	34,519	33,514	33,743	35,154	37,433	43,177
Ohio Department of Health:										
Average Monthly Caseload-Women, Infants, & Children.....	(C)	267,300	255,804	253,923	247,092	245,195	245,994	250,815	254,668	258,400
Ohio Department of Mental Health:										
Clients Served.....	7,669	7,486	7,427	7,775	6,990	7,223	7,153	7,007	7,291	9,225
Facilities' Admissions.....	6,584	6,399	6,307	6,641	5,847	6,006	5,950	5,727	5,944	7,578
Facilities' Average Daily Residence Population.....	1,034	1,046	1,056	1,084	1,109	1,156	1,187	1,187	1,278	1,490
Ohio Department of Mental Retardation and Developmental Disabilities:										
Individuals Served.....	(C)	335,814	342,678	375,503	390,130	332,351	(E)	(E)	(E)	(E)
Facilities' Average Daily Residence Population.....	(C)	2,826	2,979	3,017	3,079	3,154	(E)	(E)	(E)	(E)

Function/Program	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
<i>Justice and Public Protection</i>										
Ohio Department of Public Safety:										
Crashes Investigated.....	(C)	82,964	84,340	80,641	79,204	83,493	79,364	77,071	79,591	(E)
Total Arrests.....	(C)	(C)	900,213	995,817	947,785	907,198	900,238	853,057	770,660	(E)
Ohio Department of Rehabilitation and Correction:										
Inmate Population.....	44,142	44,350	45,284	44,868	45,505	46,619	48,171	47,808	45,962	44,338
<i>Transportation</i>										
Ohio Department of Transportation:										
Pavement Resurfacing (in miles):										
Two-Lane.....	2,535	1,280	1,275	728	753	749	(E)	(E)	(E)	(E)
Four-Lane.....	563	234	233	147	201	104	(E)	(E)	(E)	(E)
Interstate.....	371	134	4	75	103	147	(E)	(E)	(E)	(E)
<i>Workers' Compensation</i>										
Ohio Bureau of Workers' Compensation:										
Claims Filed.....	197,083	207,847	228,128	233,368	(E)	(E)	(E)	(E)	(E)	(E)
Open Claims.....	1,792,944	1,930,550	2,157,516	2,224,466	(E)	(E)	(E)	(E)	(E)	(E)
<i>Lottery</i>										
Ohio Lottery Commission:										
Prize Awards Paid (in billions).....	\$1.28	\$1.28	\$1.21	\$1.15	\$1.11	\$1.27	\$1.26	\$1.24	\$1.31	\$1.30
Bonuses and Commissions Paid (in millions).....	\$133.8	\$132.8	\$137.0	\$126.6	\$120.2	\$135.0	\$134.6	\$137.8	\$144.7	\$145.6
Transfers to										
Lottery Profits Education Fund (in millions).....	\$645.1	\$655.6	\$641.4	\$635.2	\$637.0	\$686.0	\$696.3	\$723.9	\$748.5	\$726.5
<i>Unemployment Compensation</i>										
Ohio Department of Job and Family Services:										
Initial Claims.....	689,412	750,783	812,169	842,819	724,569	483,674	542,961	567,135	(E)	(E)
Continuing Claims.....	5,352,206	6,395,391	6,733,498	6,895,871	4,823,773	3,521,349	3,798,915	3,705,906	(E)	(E)

Sources: Various state agencies, as noted above.

Notes:

- (A) The number of community school districts include only those with fall enrollment.
- (B) In fiscal year 1999, community schools began operating in the State.
- (C) Recent data from the source was not available, as of the date of publication.
- (D) In fiscal year 2000, the Ohio Department of Alcohol & Drug Addiction Services began using the Multi-Agency Community Services Information System, which tracks clients served rather than services provided. The change in the tracking methodology resulted in the large decrease in the number of clients reported as being treated between fiscal years 1999 and 2000.
- (E) Data for the year indicated was not readily available.

STATE OF OHIO

CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM FOR THE LAST TEN FISCAL YEARS

Function/Program	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
<i>Health and Human Services</i>										
Mental Retardation										
and Developmental Disabilities Institutions.....	12	12	12	12	12	12	12	12	12	12
Mental Health Institutions.....	9	9	9	9	9	9	9	9	9	10
<i>Justice and Public Protection</i>										
Rehabilitation and Correction Institutions.....	28	28	29	29	30	30	29	29	27	27
Youth Services Institutions.....	10	10	10	10	10	10	11	11	11	11
<i>Environmental Protection and Natural Resources</i>										
Number of State Parks.....	74	74	74	74	73	73	73	72	72	72
Area of State Parks, Natural & Wildlife Lands (in acres).....	314,646	310,964	309,271	302,983	301,681	300,063	295,378	293,293	279,711	262,919
Area of State Forest Lands (in acres).....	191,117	185,838	185,709	185,311	184,383	184,016	183,499	182,223	182,173	180,906
<i>Transportation (A)</i>										
Infrastructure Assets(B):										
Pavement (in lane-miles):										
Priority Subsystem.....	12,355	12,225	12,210	12,114	(C)	(C)	(C)	(C)	(C)	(C)
General Subsystem.....	30,207	30,246	30,317	30,487	(C)	(C)	(C)	(C)	(C)	(C)
Bridges:										
Number of Bridges.....	12,544	12,416	12,394	12,489	(C)	(C)	(C)	(C)	(C)	(C)
Deck Area (in thousand square feet).....	82,684	82,260	80,608	81,012	(C)	(C)	(C)	(C)	(C)	(C)

Sources:

Ohio Department of Mental Retardation and Developmental Disabilities
Ohio Department of Mental Health
Ohio Department of Public Safety
Ohio Department of Rehabilitation and Correction
Ohio Department of Youth Services
Ohio Department of Natural Resources
Ohio Department of Transportation

Notes:

- (A) Data presented is for the calendar year.
(B) The Priority Subsystem includes the interstate highways, freeways, and multi-lane portions of the National Highway System. The General Subsystem consists of two-lane routes outside of cities.
(C) Information on infrastructure balances for years prior to 2002 is unavailable.