

**Ohio Office of Budget  
and Management**

State of Ohio  
***Ted Strickland***  
**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, 2006

# **STATISTICAL SECTION**



## ***STATISTICAL SECTION***

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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> |
|--|--------------|
| <b>Financial Trends</b> .....  | 241-249      |
| <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>   |              |
| <b>Revenue Capacity</b> .....  | 250-257      |
| <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>   |              |
| <b>Debt Capacity</b> .....   | 258-262      |
| <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>                               |              |
| <b>Economic and Demographic Information</b> .....  | 263-264      |
| <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>   |              |
| <b>Operating Information</b> .....   | 265-268      |
| <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> |              |

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**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 FIVE FISCAL YEARS**

(accrual basis of accounting)  
(dollars in thousands)

|   | 2006                | 2005                | 2004                | 2003                | 2002                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>GOVERNMENTAL ACTIVITIES:</b>                                 |                     |                     |                     |                     |                     |
| Invested in Capital Assets, Net of Related Debt.....            | \$20,889,063        | \$20,285,186        | \$19,941,259        | \$19,261,553        | \$18,653,976        |
| Restricted for:   |                     |                     |                     |                     |                     |
| Constitutional Provisions:                                      |                     |                     |                     |                     |                     |
| Primary, Secondary and Other Education.....                     | 9,607               | 8,200               | 15,862              | 5,128               | 5,759               |
| Transportation and Highway Safety.....                          | 921,993             | 744,913             | 698,428             | 638,615             | 819,829             |
| State and Local Highway Construction.....                       | 127,121             | 129,299             | 126,517             | 124,022             | 124,957             |
| Externally Imposed Constraints:                                 |                     |                     |                     |                     |                     |
| Federal Programs.....   | 75,776              | 38,656              | 32,858              | 75,967              | 48,997              |
| Coal Research and Development Program.....                      | —                   | —                   | —                   | 8,488               | 17,340              |
| Clean Ohio Program.....   | 93,682              | 41,673              | 80,530              | 79,457              | 51,358              |
| Community and Economic Development<br>and Capital Purposes..... | 883,385             | 935,842             | 924,533             | 929,213             | 810,275             |
| Enterprise Bond Program.....                                    | 10,000              | 10,000              | 10,000              | 10,000              | —                   |
| Total Restricted Net Assets.....                                | 2,121,564           | 1,908,583           | 1,888,728           | 1,870,890           | 1,878,515           |
| Unrestricted (Deficits).....                                    | (4,067,042)         | (3,988,883)         | (4,331,377)         | (4,277,649)         | (2,979,838)         |
| <b>TOTAL GOVERNMENTAL ACTIVITIES NET ASSETS...</b>              | <b>\$18,943,585</b> | <b>\$18,204,886</b> | <b>\$17,498,610</b> | <b>\$16,854,794</b> | <b>\$17,552,653</b> |
| <b>BUSINESS-TYPE ACTIVITIES:</b>                                |                     |                     |                     |                     |                     |
| Invested in Capital Assets, Net of Related Debt.....            | \$ 10,363           | \$ (1,839)          | \$ 5,873            | \$ 19,827           | \$ 24,197           |
| Restricted for:   |                     |                     |                     |                     |                     |
| Externally Imposed Constraints:                                 |                     |                     |                     |                     |                     |
| Workers' Compensation.....                                      | —                   | —                   | 866,307             | 545,756             | 1,880,808           |
| Deferred Lottery Prizes.....                                    | 56,669              | 102,614             | 83,603              | 169,822             | 97,040              |
| Unemployment Compensation.....                                  | 675,666             | 663,921             | 809,037             | 1,286,679           | 1,912,422           |
| Ohio Building Authority.....                                    | 28,041              | 26,996              | 28,457              | 24,600              | 28,003              |
| Auditor of State's Office.....                                  | —                   | —                   | —                   | —                   | 406                 |
| Total Restricted Net Assets.....                                | 760,376             | 793,531             | 1,787,404           | 2,026,857           | 3,918,679           |
| Unrestricted (Deficits).....                                    | (247,241)           | (1,141,542)         | (223,611)           | (264,186)           | (12,846)            |
| <b>TOTAL BUSINESS-TYPE ACTIVITIES NET ASSETS...</b>             | <b>\$ 523,498</b>   | <b>\$ (349,850)</b> | <b>\$ 1,569,666</b> | <b>\$ 1,782,498</b> | <b>\$ 3,930,030</b> |
| <b>PRIMARY GOVERNMENT:</b>                                      |                     |                     |                     |                     |                     |
| Invested in Capital Assets, Net of Related Debt.....            | \$20,899,426        | \$20,283,347        | \$19,947,132        | \$19,281,380        | \$18,678,173        |
| Restricted.....   | 2,881,940           | 2,702,114           | 3,676,132           | 3,897,747           | 5,797,194           |
| Unrestricted (Deficits).....                                    | (4,314,283)         | (5,130,425)         | (4,554,988)         | (4,541,835)         | (2,992,684)         |
| <b>TOTAL PRIMARY GOVERNMENT NET ASSETS.....</b>                 | <b>\$19,467,083</b> | <b>\$17,855,036</b> | <b>\$19,068,276</b> | <b>\$18,637,292</b> | <b>\$21,482,683</b> |

**Note:**

When practical, net assets reported on the above table have been restated for prior period adjustments, corrections, and reclassifications. However, restatements do not include changes in reporting entity. 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 FIVE FISCAL YEARS**

(accrual basis of accounting)  
(dollars in thousands)

|   | 2006                 | 2005                 | 2004                 | 2003                 |
|---|----------------------|----------------------|----------------------|----------------------|
| <b>EXPENSES:</b>  |                      |                      |                      |                      |
| <b>GOVERNMENTAL ACTIVITIES:</b>   |                      |                      |                      |                      |
| Primary, Secondary and Other Education.....                                       | \$ 11,157,283        | \$ 10,500,807        | \$ 10,234,524        | \$ 8,498,696         |
| Higher Education Support.....   | 2,608,007            | 2,475,281            | 2,494,828            | 2,515,379            |
| Public Assistance and Medicaid.....   | 14,909,149           | 14,247,598           | 13,557,787           | 12,683,617           |
| Health and Human Services.....  | 3,526,763            | 3,333,997            | 2,950,880            | 2,930,071            |
| Justice and Public Protection.....  | 3,111,577            | 2,972,666            | 2,809,295            | 2,435,774            |
| Environmental Protection and Natural Resources.....                               | 406,632              | 397,852              | 397,884              | 403,445              |
| Transportation.....   | 1,925,841            | 2,080,958            | 1,433,439            | 1,532,040            |
| General Government.....   | 952,248              | 670,146              | 607,376              | 486,013              |
| Community and Economic Development.....   | 3,618,550            | 3,432,302            | 3,493,357            | 827,530              |
| Intergovernmental.....  | —                    | —                    | —                    | 3,587,357            |
| Interest on Long-Term Debt<br>(excludes interest charged as program expense)..... | 175,732              | 175,700              | 189,583              | 195,559              |
| <b>TOTAL GOVERNMENTAL ACTIVITIES EXPENSES.....</b>                                | <b>42,391,782</b>    | <b>40,287,307</b>    | <b>38,168,953</b>    | <b>36,095,481</b>    |
| <b>BUSINESS-TYPE ACTIVITIES:</b>  |                      |                      |                      |                      |
| Workers' Compensation.....  | 2,011,480            | 3,232,669            | 3,072,477            | 4,088,796            |
| Lottery Commission.....   | 1,625,309            | 1,581,100            | 1,575,279            | 1,523,764            |
| Unemployment Compensation.....  | 1,161,776            | 1,194,040            | 1,639,014            | 1,838,949            |
| Ohio Building Authority.....  | 25,797               | 27,327               | 27,524               | 30,824               |
| Tuition Trust Authority.....  | 67,162               | 30,214               | 118,834              | 388,469              |
| Liquor Control.....   | 423,373              | 401,187              | 374,507              | 354,547              |
| Underground Parking Garage.....   | 2,993                | 2,692                | 2,199                | 2,515                |
| Office of Auditor of State.....   | 71,729               | 73,501               | 75,758               | 84,087               |
| <b>TOTAL BUSINESS-TYPE ACTIVITIES EXPENSES.....</b>                               | <b>5,389,619</b>     | <b>6,542,730</b>     | <b>6,885,592</b>     | <b>8,311,951</b>     |
| <b>TOTAL PRIMARY GOVERNMENT EXPENSES.....</b>                                     | <b>\$ 47,781,401</b> | <b>\$ 46,830,037</b> | <b>\$ 45,054,545</b> | <b>\$ 44,407,432</b> |
| <b>PROGRAM REVENUES:</b>  |                      |                      |                      |                      |
| <b>GOVERNMENTAL ACTIVITIES:</b>   |                      |                      |                      |                      |
| Charges for Services, Fees, Fines and Forfeitures:                                |                      |                      |                      |                      |
| Public Assistance and Medicaid.....   | \$ 639,821           | \$ 612,629           | \$ 556,006           | \$ 526,679           |
| Justice and Public Protection.....  | 912,421              | 850,032              | 832,787              | 694,517              |
| General Government.....   | 474,975              | 405,805              | 413,028              | 330,249              |
| Community and Economic Development.....   | 288,490              | 313,724              | 295,078              | 260,705              |
| Other Activities.....   | 494,550              | 372,243              | 432,251              | 364,752              |
| Operating Grants, Contributions<br>and Restricted Investment Income/(Loss).....   | 14,336,540           | 13,774,602           | 12,979,579           | 11,772,552           |
| Capital Grants, Contributions<br>and Restricted Investment Income/(Loss).....     | 1,288,100            | 1,088,146            | 890,444              | 930,497              |
| <b>TOTAL GOVERNMENTAL ACTIVITIES<br/>PROGRAM REVENUES.....</b>                    | <b>18,434,897</b>    | <b>17,417,181</b>    | <b>16,399,173</b>    | <b>14,879,951</b>    |
| <b>BUSINESS-TYPE ACTIVITIES:</b>  |                      |                      |                      |                      |
| Charges for Services, Fees, Fines and Forfeitures:                                |                      |                      |                      |                      |
| Workers' Compensation.....  | 2,118,571            | 2,213,121            | 2,138,634            | 2,184,192            |
| Lottery Commission.....   | 2,227,386            | 2,164,857            | 2,166,512            | 2,083,108            |
| Unemployment Compensation.....  | 1,163,397            | 1,044,500            | 61,033               | 50,634               |
| Liquor Control.....   | 606,905              | 556,213              | 520,161              | 493,195              |
| Other Activities.....   | 81,555               | 77,414               | 110,820              | 178,340              |
| Operating Grants, Contributions<br>and Restricted Investment Income/(Loss).....   | 883,003              | 1,183,511            | 2,455,783            | 1,895,246            |
| Capital Grants, Contributions<br>and Restricted Investment Income/(Loss).....     | —                    | —                    | 332                  | 956                  |
| <b>TOTAL BUSINESS-TYPE ACTIVITIES<br/>PROGRAM REVENUES.....</b>                   | <b>7,080,817</b>     | <b>7,239,616</b>     | <b>7,453,275</b>     | <b>6,885,671</b>     |
| <b>TOTAL PRIMARY GOVERNMENT<br/>PROGRAM REVENUES.....</b>                         | <b>\$ 25,515,714</b> | <b>\$ 24,656,797</b> | <b>\$ 23,852,448</b> | <b>\$ 21,765,622</b> |

2002

\$ 8,141,634  
2,710,111  
11,953,033  
2,847,339  
2,451,328  
371,103  
1,507,932  
762,725  
831,994  
3,552,148

203,811

**35,333,158**

4,565,493  
1,467,203  
1,660,148  
33,724  
284,960  
339,294  
2,336  
78,302

**8,431,460**

**\$ 43,764,618**

\$ 509,184  
702,145  
444,342  
291,876  
335,025

11,230,106

942,200

**14,454,878**

2,376,252  
1,988,124  
694,090  
470,515  
237,346

(59,232)

—

**5,707,095**

**\$ 20,161,973**

(Continued)



**STATE OF OHIO**  
**CHANGES IN NET ASSETS**  
**FOR THE LAST FIVE FISCAL YEARS**

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

|  | 2006                   | 2005                   | 2004                   | 2003                   |
|--|------------------------|------------------------|------------------------|------------------------|
| <b>NET (EXPENSE) REVENUE:</b>                            |                        |                        |                        |                        |
| Governmental Activities.....                             | \$ (23,956,885)        | \$ (22,870,126)        | \$ (21,769,780)        | \$ (21,215,530)        |
| Business-Type Activities.....                            | 1,691,198              | 696,886                | 567,683                | (1,426,280)            |
| <b>TOTAL PRIMARY GOVERNMENT NET (EXPENSE).....</b>       | <b>\$ (22,265,687)</b> | <b>\$ (22,173,240)</b> | <b>\$ (21,202,097)</b> | <b>\$ (22,641,810)</b> |
| <b>GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS:</b> |                        |                        |                        |                        |
| <b>GOVERNMENTAL ACTIVITIES:</b>                          |                        |                        |                        |                        |
| <b>TAXES:</b>  |                        |                        |                        |                        |
| Income.....  | \$ 9,854,803           | \$ 9,450,119           | \$ 8,526,572           | \$ 8,231,233           |
| Sales.....   | 7,623,513              | 8,135,552              | 7,915,493              | 6,470,645              |
| Corporate and Public Utility.....                        | 2,359,338              | 1,838,882              | 1,755,736              | 1,682,945              |
| Cigarette.....   | 1,084,143              | 577,699                | 557,543                | 599,943                |
| Other.....   | 645,856                | 651,646                | 641,273                | 649,027                |
| Restricted for Transportation Purposes:                  |                        |                        |                        |                        |
| Motor Vehicle Fuel Taxes.....                            | 1,850,939              | 1,753,390              | 1,631,631              | 1,462,608              |
| <b>TOTAL TAXES.....</b>                                  | <b>23,418,592</b>      | <b>22,407,288</b>      | <b>21,028,248</b>      | <b>19,096,401</b>      |
| Tobacco Settlement.....                                  | 336,044                | 321,335                | 316,799                | 345,075                |
| Escheat Property.....                                    | 93,782                 | 91,867                 | 74,268                 | 43,173                 |
| Unrestricted Investment Income.....                      | 128,772                | 46,797                 | 18,159                 | 5,285                  |
| Federal.....   | —                      | —                      | 193,033                | 193,033                |
| Other.....   | 295                    | 287                    | 1,940                  | 1,802                  |
| Transfers-Internal Activities.....                       | 818,636                | 807,653                | 781,149                | 755,855                |
| <b>TOTAL GOVERNMENTAL ACTIVITIES.....</b>                | <b>24,796,121</b>      | <b>23,675,227</b>      | <b>22,413,596</b>      | <b>20,440,624</b>      |
| <b>BUSINESS-TYPE ACTIVITIES:</b>                         |                        |                        |                        |                        |
| Unrestricted Investment Income.....                      | —                      | 2,040                  | 622                    | 29,726                 |
| Federal.....   | —                      | —                      | 12                     | 44                     |
| Other.....   | 932                    | 5,837                  | —                      | 4,833                  |
| Transfers-Internal Activities.....                       | (818,636)              | (807,653)              | (781,149)              | (755,855)              |
| <b>TOTAL BUSINESS-TYPE ACTIVITIES.....</b>               | <b>(817,704)</b>       | <b>(799,776)</b>       | <b>(780,515)</b>       | <b>(721,252)</b>       |
| <b>TOTAL PRIMARY GOVERNMENT.....</b>                     | <b>\$ 23,978,417</b>   | <b>\$ 22,875,451</b>   | <b>\$ 21,633,081</b>   | <b>\$ 19,719,372</b>   |
| <b>CHANGE IN NET ASSETS:</b>                             |                        |                        |                        |                        |
| Governmental Activities.....                             | \$ 839,236             | \$ 805,101             | \$ 643,816             | \$ (774,906)           |
| Business-Type Activities.....                            | 873,494                | (102,890)              | (212,832)              | (2,147,532)            |
| <b>TOTAL PRIMARY GOVERNMENT .....</b>                    | <b>\$ 1,712,730</b>    | <b>\$ 702,211</b>      | <b>\$ 430,984</b>      | <b>\$ (2,922,438)</b>  |

**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.

2002

\$ (20,878,280)  
(2,724,365)  
**\$ (23,602,645)**

\$ 7,961,718  
6,413,916  
1,640,433  
—  
895,414

1,451,767

**18,363,248**

368,588

50,745

72,262

—

33

743,821

**19,598,697**

—

346,891

2,475

(743,821)

**(394,455)**

**\$ 19,204,242**

\$ (1,279,583)  
(3,118,820)

**\$ (4,398,403)**

**STATE OF OHIO****CHANGES IN FUND BALANCES FOR GOVERNMENTAL FUNDS  
FOR THE LAST TEN FISCAL YEARS***(modified accrual basis of accounting)**(dollars in thousands)*

|   | 2006               | 2005               | 2004               | 2003               | 2002               | 2001              | 2000              | 1999              | 1998              | 1997              |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES:</b>  |                    |                    |                    |                    |                    |                   |                   |                   |                   |                   |
| Income Taxes.....   | \$ 9,726,268       | \$ 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      |
| Sales Taxes.....  | 7,623,513          | 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         |
| Corporate and Public Utility Taxes...   | 2,359,337          | 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         |
| Motor Vehicle Fuel Taxes.....   | 1,850,940          | 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         |
| Cigarette Taxes.....  | 1,084,143          | 577,698            | 557,543            | 599,943            | 281,292            | 282,481           | 287,710           | 290,566           | 296,645           | 298,407           |
| Other Taxes.....  | 645,857            | 651,647            | 641,274            | 649,027            | 614,122            | 647,857           | 625,376           | 626,939           | 593,906           | 574,462           |
| Licenses, Permits and Fees.....   | 2,137,549          | 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         |
| Sales, Services and Charges.....  | 77,071             | 83,846             | 85,547             | 87,628             | 94,597             | 83,891            | 86,981            | 81,731            | 76,091            | 79,051            |
| Federal Government.....   | 15,421,095         | 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         |
| Tobacco Settlement.....   | 294,725            | 321,050            | 316,322            | 369,619            | 368,588            | 315,812           | 412,270           | —                 | —                 | —                 |
| Escheat Property.....   | 145,695            | 118,719            | 103,767            | 84,642             | 52,628             | —                 | —                 | —                 | —                 | —                 |
| Investment Income.....  | 440,623            | 228,186            | 110,876            | 121,592            | 282,457            | 486,817           | 443,566           | 554,915           | 554,523           | 418,799           |
| Other .....   | 627,312            | 640,076            | 577,637            | 526,164            | 635,812            | 514,544           | 481,856           | 481,748           | 473,432           | 436,154           |
| <b>TOTAL REVENUES.....</b>  | <b>42,434,128</b>  | <b>40,240,481</b>  | <b>37,873,759</b>  | <b>34,621,341</b>  | <b>33,045,577</b>  | <b>31,719,989</b> | <b>30,303,960</b> | <b>28,112,239</b> | <b>27,211,312</b> | <b>25,726,002</b> |
| <b>EXPENDITURES:</b>  |                    |                    |                    |                    |                    |                   |                   |                   |                   |                   |
| Current Operating:  |                    |                    |                    |                    |                    |                   |                   |                   |                   |                   |
| Primary, Secondary and  |                    |                    |                    |                    |                    |                   |                   |                   |                   |                   |
| Other Education.....  | 11,026,085         | 10,377,748         | 10,127,804         | 8,451,164          | 8,142,972          | 7,194,883         | 6,634,181         | 6,403,978         | 5,927,471         | 5,449,086         |
| Higher Education Support.....   | 2,499,074          | 2,369,279          | 2,386,570          | 2,408,059          | 2,449,614          | 506,511           | 439,137           | 377,868           | 354,530           | 422,482           |
| Public Assistance and Medicaid....  | 14,907,511         | 14,240,939         | 13,617,263         | 12,731,148         | 11,854,582         | 10,894,942        | 9,488,379         | 8,561,652         | 8,462,208         | 8,367,021         |
| Health and Human Services.....  | 3,461,571          | 3,276,589          | 3,098,669          | 2,894,321          | 2,792,890          | 2,555,221         | 2,613,853         | 2,548,360         | 2,485,176         | 2,328,762         |
| Justice and Public Protection.....  | 3,055,124          | 2,903,061          | 2,522,823          | 2,348,232          | 2,378,120          | 2,232,421         | 2,167,402         | 2,035,739         | 1,870,507         | 1,761,521         |
| Environmental Protection and  |                    |                    |                    |                    |                    |                   |                   |                   |                   |                   |
| Natural Resources.....  | 395,016            | 379,273            | 365,511            | 369,119            | 355,576            | 340,574           | 354,180           | 330,069           | 315,522           | 299,607           |
| Transportation.....   | 2,185,928          | 2,077,669          | 1,807,912          | 1,942,040          | 1,897,807          | 1,756,201         | 1,680,736         | 1,497,553         | 1,494,130         | 1,465,258         |
| General Government.....   | 792,645            | 585,161            | 493,237            | 501,966            | 733,591            | 468,791           | 575,576           | 661,011           | 625,275           | 528,592           |
| Community and Economic  |                    |                    |                    |                    |                    |                   |                   |                   |                   |                   |
| Development.....  | 3,549,065          | 3,362,574          | 3,380,557          | 718,088            | 748,185            | 541,166           | 452,516           | 398,905           | 391,893           | 344,950           |
| Intergovernmental .....   | —                  | —                  | —                  | 3,573,227          | 3,563,306          | 3,361,184         | 3,257,632         | 2,898,094         | 2,735,799         | 2,570,501         |
| Capital Outlay.....   | 485,904            | 466,913            | 458,118            | 498,066            | 465,843            | 411,817           | 629,753           | 1,256,271         | 1,248,346         | 1,138,286         |
| Debt service:   |                    |                    |                    |                    |                    |                   |                   |                   |                   |                   |
| Principal.....  | 1,126,643          | 1,162,970          | 877,116            | 815,034            | 783,411            | 765,832           | 697,880           | 673,592           | 620,862           | 644,315           |
| Interest.....   | 332,622            | 253,260            | 458,330            | 435,970            | 410,193            | 371,705           | 356,115           | 350,533           | 401,556           | 389,633           |
| <b>TOTAL EXPENDITURES.....</b>  | <b>43,817,188</b>  | <b>41,455,436</b>  | <b>39,593,910</b>  | <b>37,686,434</b>  | <b>36,576,090</b>  | <b>31,401,248</b> | <b>29,347,340</b> | <b>27,993,625</b> | <b>26,933,275</b> | <b>25,710,014</b> |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER (UNDER)<br/>EXPENDITURES.....</b> |                    |                    |                    |                    |                    |                   |                   |                   |                   |                   |
|   | <b>(1,383,060)</b> | <b>(1,214,955)</b> | <b>(1,720,151)</b> | <b>(3,065,093)</b> | <b>(3,530,513)</b> | <b>318,741</b>    | <b>956,620</b>    | <b>118,614</b>    | <b>278,037</b>    | <b>15,988</b>     |

|  | 2006                | 2005                | 2004              | 2003                | 2002                 | 2001                | 2000                | 1999              | 1998              | 1997              |
|--|---------------------|---------------------|-------------------|---------------------|----------------------|---------------------|---------------------|-------------------|-------------------|-------------------|
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                     |                     |                   |                     |                      |                     |                     |                   |                   |                   |
| Bonds and Certificates of                                    |                     |                     |                   |                     |                      |                     |                     |                   |                   |                   |
| Participation Issued.....                                    | 1,524,269           | 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         |
| Refunding Bonds Issued.....                                  | 156,240             | 706,835             | 247,297           | 1,025,040           | 341,451              | 504,786             | —                   | 173,500           | 339,431           | 342,661           |
| Payment to Refunded Bond                                     |                     |                     |                   |                     |                      |                     |                     |                   |                   |                   |
| Escrow Agents.....   | (172,770)           | (768,952)           | (260,146)         | (1,091,881)         | (339,042)            | (499,750)           | —                   | (173,376)         | (338,895)         | (341,716)         |
| Premiums.....  | 71,475              | 142,926             | 111,270           | 188,952             | 37,124               | —                   | —                   | —                 | —                 | —                 |
| Discounts.....   | —                   | (94)                | (7,923)           | (33,649)            | (2)                  | —                   | —                   | —                 | —                 | —                 |
| Capital Leases.....  | 4,959               | 335                 | 400               | 3,391               | 1,480                | —                   | 4,924               | 2,257             | 13,720            | 3,970             |
| Transfers-in.....  | 3,319,821           | 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         |
| Transfers-out.....   | (2,501,185)         | (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)       |
| Transfers to Component Units.....                            | —                   | —                   | —                 | —                   | —                    | (2,250,914)         | (1,671,985)         | (1,564,910)       | (1,520,432)       | (1,410,667)       |
| <b>TOTAL OTHER FINANCING SOURCES (USES).....</b>             | <b>2,402,809</b>    | <b>2,235,988</b>    | <b>2,446,613</b>  | <b>2,252,708</b>    | <b>1,984,832</b>     | <b>(581,844)</b>    | <b>197,041</b>      | <b>479,778</b>    | <b>165,131</b>    | <b>696,823</b>    |
| <b>NET CHANGE IN FUND BALANCES.....</b>                      | <b>\$ 1,019,749</b> | <b>\$ 1,021,033</b> | <b>\$ 726,462</b> | <b>\$ (812,385)</b> | <b>\$(1,545,681)</b> | <b>\$ (263,103)</b> | <b>\$ 1,153,661</b> | <b>\$ 598,392</b> | <b>\$ 443,168</b> | <b>\$ 712,811</b> |
| Debt Service as a Percentage of Noncapital Expenditures..... |                     |                     |                   |                     |                      |                     |                     |                   |                   |                   |
|  | 3.5%                | 3.6%                | 3.5%              | 3.5%                | 3.4%                 | 3.8%                | 3.8%                | N/A               | N/A               | N/A               |
| <b>Additional Information:</b>                               |                     |                     |                   |                     |                      |                     |                     |                   |                   |                   |
| Increase (Decrease) for                                      |                     |                     |                   |                     |                      |                     |                     |                   |                   |                   |
| Changes in Inventories.....                                  | \$12,636            | (\$1,102)           | \$1,710           | (\$8,143)           | \$105                | (\$3,961)           | \$1,367             | (\$2,792)         | \$382             | \$986             |
| Residual Equity Transfers (Net).....                         | N/A                 | N/A                 | N/A               | N/A                 | N/A                  | (\$2,168)           | (\$3,732)           | (\$5,656)         | (\$5,147)         | (\$5,737)         |

**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 1997 through 2001 have not been restated for the following items, which impacted the governmental funds amounts shown for fiscal year 20 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 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 comparative purposes, data for fiscal years 1997 through 2003 have not been restated for the effects of reclassifying the "Intergovernmental" expenditure function to other functions.
- The expenditure data for fiscal years 1997 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>2006</u>                | <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>                |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>GENERAL FUND:</b>                               |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| Reserved .....                                     | \$ 617,733                 | \$ 627,395                 | \$ 661,238                 | \$ 557,638                 | \$ 556,036                 | \$ 2,154,861               | \$ 1,485,966               | \$ 1,562,040               | \$ 1,518,040               | \$ 1,438,917               |
| Unreserved (Deficits).....                         | 1,291,950                  | 649,420                    | 105,333                    | (452,491)                  | 206,214                    | (46,466)                   | 1,035,085                  | 1,078,032                  | 1,093,155                  | 880,141                    |
| <b>TOTAL GENERAL FUND.....</b>                     | <b><u>1,909,683</u></b>    | <b><u>1,276,815</u></b>    | <b><u>766,571</u></b>      | <b><u>105,147</u></b>      | <b><u>762,250</u></b>      | <b><u>2,108,395</u></b>    | <b><u>2,521,051</u></b>    | <b><u>2,640,072</u></b>    | <b><u>2,611,195</u></b>    | <b><u>2,319,058</u></b>    |
| <b>ALL OTHER GOVERNMENTAL FUNDS:</b>               |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| Reserved.....                                      | 6,371,192                  | 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                  |
| Unreserved (Deficits), reported in:                |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| Special Revenue Funds.....                         | (2,048,150)                | (2,369,192)                | (1,614,473)                | (1,229,230)                | (586,200)                  | (1,068,729)                | (1,764,304)                | (159,344)                  | 35,916                     | (68,886)                   |
| Debt Service Funds.....                            | —                          | —                          | —                          | (49)                       | (21)                       | (473)                      | —                          | 558                        | 599                        | 950                        |
| Capital Projects Funds.....                        | (165,591)                  | 33,139                     | (178,063)                  | (252,928)                  | (331,359)                  | (94,797)                   | (355,200)                  | (180,739)                  | (447,492)                  | (129,842)                  |
| <b>TOTAL ALL OTHER<br/>GOVERNMENTAL FUNDS.....</b> | <b><u>4,157,451</u></b>    | <b><u>3,858,471</u></b>    | <b><u>3,447,609</u></b>    | <b><u>3,380,861</u></b>    | <b><u>3,766,441</u></b>    | <b><u>3,985,719</u></b>    | <b><u>3,889,534</u></b>    | <b><u>4,313,628</u></b>    | <b><u>3,681,389</u></b>    | <b><u>3,538,623</u></b>    |
| <b>TOTAL GOVERNMENTAL FUNDS.....</b>               | <b><u>\$ 6,067,134</u></b> | <b><u>\$ 5,135,286</u></b> | <b><u>\$ 4,214,180</u></b> | <b><u>\$ 3,486,008</u></b> | <b><u>\$ 4,528,691</u></b> | <b><u>\$ 6,094,114</u></b> | <b><u>\$ 6,410,585</u></b> | <b><u>\$ 6,953,700</u></b> | <b><u>\$ 6,292,584</u></b> | <b><u>\$ 5,857,681</u></b> |

**Note:**

When practical, fund balances reported on the above table have been restated for prior period adjustments, corrections, and reclassifications. However, restatements do not include changes in reporting entity. 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 for Governmental Funds" table and the "Condensed Statement of Revenues, 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)

|  | 2006                | 2005                | 2004              | 2003              | 2002               | 2001                | 2000                | 1999                | 1998                | 1997                |
|--|---------------------|---------------------|-------------------|-------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES:</b>   |                     |                     |                   |                   |                    |                     |                     |                     |                     |                     |
| Income Taxes .....   | \$ 8,889,463        | \$ 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        |
| Sales Taxes .....  | 7,302,441           | 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           |
| Corporate and Public Utility Taxes.....                                    | 1,774,113           | 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           |
| Cigarette Taxes.....   | 1,084,142           | 577,671             | 557,532           | 599,941           | 281,290            | 282,481             | 287,709             | 290,563             | 296,627             | 298,407             |
| Other Taxes .....  | 584,689             | 591,998             | 580,143           | 595,498           | 556,946            | 590,225             | 573,888             | 578,993             | 548,188             | 529,883             |
| Licenses, Permits and Fees .....   | 209,054             | 148,877             | 121,953           | 115,199           | 100,858            | 101,352             | 96,954              | 94,789              | 96,411              | 87,511              |
| Sales, Services and Charges .....  | 46,067              | 41,911              | 44,233            | 44,899            | 51,211             | 40,895              | 45,738              | 43,586              | 38,947              | 42,031              |
| Federal Government.....  | 5,526,049           | 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           |
| Escheat Property .....   | 145,695             | 118,719             | 103,767           | 84,642            | 52,628             | —                   | —                   | —                   | —                   | —                   |
| Investment Income .....  | 305,425             | 140,891             | 43,029            | 33,095            | 145,483            | 234,590             | 287,937             | 399,520             | 381,574             | 277,337             |
| Other .....  | 177,066             | 259,019             | 240,020           | 192,573           | 273,750            | 197,029             | 189,241             | 183,221             | 161,077             | 168,587             |
| <b>TOTAL REVENUES</b> .....  | <b>26,044,204</b>   | <b>25,452,030</b>   | <b>24,218,668</b> | <b>21,748,682</b> | <b>20,497,230</b>  | <b>20,929,044</b>   | <b>20,242,240</b>   | <b>18,897,684</b>   | <b>18,156,400</b>   | <b>17,014,438</b>   |
| <b>EXPENDITURES:</b>   |                     |                     |                   |                   |                    |                     |                     |                     |                     |                     |
| Current Operating .....  | 25,215,213          | 24,439,150          | 23,696,295        | 21,131,783        | 20,547,608         | 19,522,704          | 17,894,051          | 16,711,404          | 15,882,598          | 15,089,141          |
| Intergovernmental .....  | —                   | —                   | —                 | 1,294,797         | 1,227,313          | 1,189,845           | 1,081,828           | 1,033,066           | 982,955             | 942,690             |
| Capital Outlay .....   | 204                 | —                   | —                 | —                 | —                  | —                   | 24,862              | 15,607              | 38,806              | 123,217             |
| Debt Service .....   | 536                 | 543                 | 541               | 2,300             | 2,286              | 2,276               | 2,320               | 1,794               | 1,831               | 528                 |
| <b>TOTAL EXPENDITURES</b> .....  | <b>25,215,953</b>   | <b>24,439,693</b>   | <b>23,696,836</b> | <b>22,428,880</b> | <b>21,777,207</b>  | <b>20,714,825</b>   | <b>19,003,061</b>   | <b>17,761,871</b>   | <b>16,906,190</b>   | <b>16,155,576</b>   |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> ..... | <b>828,251</b>      | <b>1,012,337</b>    | <b>521,832</b>    | <b>(680,198)</b>  | <b>(1,279,977)</b> | <b>214,219</b>      | <b>1,239,179</b>    | <b>1,135,813</b>    | <b>1,250,210</b>    | <b>858,862</b>      |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |                     |                     |                   |                   |                    |                     |                     |                     |                     |                     |
| Bonds Issued .....   | 629,392             | 419,349             | 613,000           | 470,000           | 400,000            | —                   | —                   | —                   | —                   | —                   |
| Premiums.....  | 921                 | 26                  | —                 | —                 | 6,029              | —                   | —                   | —                   | —                   | —                   |
| Capital Leases .....   | 4,959               | 122                 | 260               | 2,692             | 1,451              | —                   | 2,668               | 1,575               | 4,737               | 1,107               |
| Transfers-in.....  | 365,326             | 366,376             | 543,443           | 630,122           | 617,185            | 207,488             | 142,267             | 201,151             | 180,176             | 142,605             |
| Transfers-out.....   | (1,201,618)         | (1,216,051)         | (1,019,566)       | (991,261)         | (977,731)          | (1,061,119)         | (1,302,412)         | (1,308,827)         | (1,142,014)         | (847,794)           |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b> .....                      | <b>(201,020)</b>    | <b>(430,178)</b>    | <b>137,137</b>    | <b>111,553</b>    | <b>46,934</b>      | <b>(853,631)</b>    | <b>(1,157,477)</b>  | <b>(1,106,101)</b>  | <b>(957,101)</b>    | <b>(704,082)</b>    |
| <b>NET CHANGE IN FUND BALANCES</b> .....                                   | <b>627,231</b>      | <b>582,159</b>      | <b>658,969</b>    | <b>(568,645)</b>  | <b>(1,233,043)</b> | <b>(639,412)</b>    | <b>81,702</b>       | <b>29,712</b>       | <b>293,109</b>      | <b>154,780</b>      |
| <b>FUND BALANCES, JULY 1</b> .....   | <b>1,276,815</b>    | <b>695,788</b>      | <b>105,147</b>    | <b>762,250</b>    | <b>2,108,395</b>   | <b>2,521,051</b>    | <b>2,640,072</b>    | <b>2,611,195</b>    | <b>2,319,058</b>    | <b>2,167,739</b>    |
| Increase (Decrease)<br>for Changes in Inventories.....                     | 5,637               | (1,132)             | 2,455             | (818)             | 105                | (741)               | 511                 | (835)               | (972)               | (2,252)             |
| Residual Equity Transfers-out.....   | —                   | —                   | —                 | —                 | —                  | —                   | —                   | —                   | —                   | —                   |
| <b>FUND BALANCES, JUNE 30</b> .....  | <b>\$ 1,909,683</b> | <b>\$ 1,276,815</b> | <b>\$ 766,571</b> | <b>\$ 192,787</b> | <b>\$ 875,457</b>  | <b>\$ 1,880,898</b> | <b>\$ 2,722,285</b> | <b>\$ 2,640,072</b> | <b>\$ 2,611,195</b> | <b>\$ 2,320,267</b> |

#### 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 1997 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.
- Current expenditures presented for fiscal years 1997 through 2001 have been restated to include amounts previously reported as "Transfers to Component Units."
- For comparative purposes, data for fiscal years 1997 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> |
|-------------|---------------------------|--------------------------|--------------|
| 2006        | \$9,726,268               | \$7,623,513              | \$17,349,781 |
| 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   |

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

(dollars in millions)

| Industry                                 | 2005             | 2004             | 2003             | 2002             | 2001             | 2000             | 1999             | 1998             | 1997             | 1996             |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Services.....                            | \$97,988         | \$93,224         | \$82,694         | \$84,835         | \$82,306         | \$58,012         | \$55,182         | \$51,987         | \$48,511         | \$45,475         |
| Manufacturing.....                       | 55,000           | 54,686           | 55,520           | 52,775           | 52,703           | 54,255           | 54,358           | 53,928           | 52,317           | 51,493           |
| Government.....                          | 43,648           | 42,545           | 38,966           | 37,656           | 35,906           | 33,385           | 31,380           | 26,041           | 25,120           | 24,242           |
| Wholesale and Retail Trade.....          | 34,049           | 33,379           | 32,395           | 31,910           | 31,735           | 36,309           | 34,230           | 33,276           | 31,148           | 29,465           |
| Finance, Insurance, and Real Estate..... | 22,251           | 22,179           | 20,850           | 19,534           | 18,912           | 16,107           | 15,163           | 13,974           | 12,545           | 11,525           |
| Construction.....                        | 15,459           | 14,730           | 14,110           | 13,891           | 13,865           | 13,075           | 12,555           | 11,667           | 10,822           | 10,134           |
| Transportation and Public Utilities..... | 12,055           | 11,164           | 10,725           | 10,438           | 10,332           | 12,972           | 12,306           | 11,710           | 10,933           | 10,509           |
| Other .....                              | 84,869           | 84,867           | 87,273           | 80,929           | 79,960           | 98,317           | 90,469           | 80,337           | 79,345           | 79,234           |
| Total Personal Income.....               | <u>\$365,319</u> | <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> |
| Direct State Income Tax Rates.....       | 2.66%            | 2.63%            | 2.48%            | 2.47%            | 2.46%            | 2.57%            | 2.65%            | 2.51%            | 2.51%            | 2.25%            |

Sources:

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



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

| Type                                  | 2006               | 2005               | 2004               | 2003               | 2002               | 2001               | 2000               | 1999               | 1998               | 1997               |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Vendors' Sales.....                   | \$6,621,450        | \$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        |
| Motor Vehicles<br>and Watercraft..... | 994,121            | 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          |
| Alcoholic Beverages.....              | 27,118             | 26,878             | 24,918             | 20,341             | 19,562             | 18,671             | 17,547             | 16,626             | 16,036             | 15,446             |
| Delinquencies<br>and Assessments..... | 30,354             | 24,867             | 25,099             | 26,389             | 36,215             | 37,468             | 47,663             | 66,853             | 136,680            | 145,673            |
| Permissive Taxes:                     |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| County Levies.....                    | 13,044             | 12,157             | 11,984             | 11,360             | 10,910             | 10,854             | 10,737             | 10,218             | 9,843              | 9,191              |
| Transit Authorities.....              | 2,929              | 2,907              | 2,835              | 2,764              | 2,662              | 2,748              | 2,670              | 2,497              | 2,360              | 2,182              |
| <b>Total Sales Tax Revenue..</b>      | <b>\$7,689,016</b> | <b>\$8,146,398</b> | <b>\$7,849,514</b> | <b>\$6,715,558</b> | <b>\$6,357,110</b> | <b>\$6,250,711</b> | <b>\$6,233,089</b> | <b>\$5,834,299</b> | <b>\$5,560,402</b> | <b>\$5,262,460</b> |

Source: Ohio Office of Budget and Management

# 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   | 2005   | 2004   | 2003   | 2002   | 2001   | 2000   | 1999   | 1998   | 1997   | 1996   |
|-----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| \$0 - \$5,000         | 0.712% | 0.743% | 0.743% | 0.743% | 0.743% | 0.691% | 0.716% | 0.673% | 0.713% | 0.693% |
| \$5,001 - \$10,000    | 1.424% | 1.486% | 1.486% | 1.486% | 1.486% | 1.383% | 1.432% | 1.347% | 1.426% | 1.387% |
| \$10,001 - \$15,000   | 2.847% | 2.972% | 2.972% | 2.972% | 2.972% | 2.766% | 2.864% | 2.694% | 2.853% | 2.775% |
| \$15,001 - \$20,000   | 3.559% | 3.715% | 3.715% | 3.715% | 3.715% | 3.458% | 3.580% | 3.368% | 3.566% | 3.469% |
| \$20,001 - \$40,000   | 4.270% | 4.457% | 4.457% | 4.457% | 4.457% | 4.148% | 4.295% | 4.040% | 4.279% | 4.162% |
| \$40,001 - \$80,000   | 4.983% | 5.201% | 5.201% | 5.201% | 5.201% | 4.841% | 5.012% | 4.715% | 4.993% | 4.857% |
| \$80,001 - \$100,000  | 5.693% | 5.943% | 5.943% | 5.943% | 5.943% | 5.531% | 5.727% | 5.388% | 5.706% | 5.550% |
| \$100,001 - \$200,000 | 6.610% | 6.900% | 6.900% | 6.900% | 6.900% | 6.422% | 6.650% | 6.255% | 6.624% | 6.444% |
| \$200,001 & above     | 7.185% | 7.500% | 7.500% | 7.500% | 7.500% | 6.980% | 7.228% | 6.799% | 7.201% | 7.004% |

### SALES TAX RATES BY FISCAL YEAR

|                            | 2006  | 2005  | 2004  | 2003  | 2002  | 2001  | 2000  | 1999  | 1998  | 1997  |
|----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Base State Sales Tax Rates | 5.50% | 6.00% | 6.00% | 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**

| <u>Year</u> | <u>Top Rate<br/>for Income<br/>in Excess<br/>of \$200,000</u> | <u>Personal<br/>Exemption<br/>for Taxpayer<br/>and Spouse</u> | <u>Dependent<br/>Exemption</u> | <u>Exemption<br/>Credit per<br/>Taxpayer,<br/>Spouse, and<br/>Dependent</u> | <u>Average<br/>Effective<br/>Rate(A)</u> |
|-------------|---|---|--------------------------------|---|--|
| 2005        | 7.185%  | \$1,350   | \$1,350                        | \$20  | 2.66%                                    |
| 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%                                    |

Sources:

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

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**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 2004 WITH COMPARATIVES FOR TAX YEAR 1995 (NINE YEARS AGO)

2004 TAX YEAR (most recent information available)

| Income Level        | Federal Adjusted<br>Gross Income<br>(in thousands) | Ohio Tax Returns |                                   | Ohio Income Tax Liability      |                                 | Effective<br>Tax Rate (A) |
|---------------------|--|------------------|-----------------------------------|--------------------------------|---------------------------------|---------------------------|
|                     |  | Number           | Percentage<br>of Total<br>Returns | Tax Receipts<br>(in thousands) | Percentage<br>of Total<br>Taxes |                           |
| \$200,001 & Above   | \$89,482,522                                       | 102,916          | 1.94%                             | \$2,759,540                    | 31.33%                          | 3.08%                     |
| \$100,001-\$200,000 | 40,876,518   | 313,529          | 5.91%                             | 1,739,447                      | 19.75%                          | 4.26%                     |
| \$80,001-\$100,000  | 26,109,351   | 293,684          | 5.54%                             | 953,310                        | 10.82%                          | 3.65%                     |
| \$40,001-\$80,000   | 77,297,089   | 1,363,078        | 25.70%                            | 2,345,712                      | 26.63%                          | 3.03%                     |
| \$20,001-\$40,000   | 41,757,389   | 1,422,143        | 26.83%                            | 885,220                        | 10.07%                          | 2.12%                     |
| \$15,001-\$20,000   | 7,599,815  | 434,644          | 8.20%                             | 80,369                         | 0.91%                           | 1.06%                     |
| \$10,001-\$15,000   | 5,559,572  | 445,059          | 8.39%                             | 33,381                         | 0.38%                           | 0.60%                     |
| \$5,001-\$10,000    | 3,499,452  | 468,928          | 8.84%                             | 10,095                         | 0.11%                           | 0.29%                     |
| \$5,000 & Under     | 1,267,923  | 458,881          | 8.65%                             | 361                            | 0.00%                           | 0.03%                     |
|                     | <u>\$293,449,631</u>                               | <u>5,302,862</u> | <u>100.00%</u>                    | <u>\$8,807,435</u>             | <u>100.00%</u>                  | <u>3.00%</u>              |

1995 TAX YEAR

| Income Level        | Federal Adjusted<br>Gross Income<br>(in thousands) | Ohio Tax Returns |                                   | Ohio Income Tax Liability      |                                 | Effective<br>Tax Rate (A) |
|---------------------|--|------------------|-----------------------------------|--------------------------------|---------------------------------|---------------------------|
|                     |  | Number           | Percentage<br>of Total<br>Returns | Tax Receipts<br>(in thousands) | Percentage<br>of Total<br>Taxes |                           |
| \$200,001 & Above   | \$33,710,790                                       | 51,912           | 1.02%                             | \$1,311,236                    | 23.64%                          | 3.89%                     |
| \$100,001-\$200,000 | 17,434,217   | 132,085          | 2.60%                             | 762,122                        | 13.74%                          | 4.37%                     |
| \$80,001-\$100,000  | 11,118,400   | 125,532          | 2.47%                             | 418,629                        | 7.54%                           | 3.77%                     |
| \$40,001-\$80,000   | 60,282,856   | 1,102,169        | 21.69%                            | 1,884,885                      | 33.98%                          | 3.13%                     |
| \$20,001-\$40,000   | 42,914,866   | 1,491,967        | 29.38%                            | 980,143                        | 17.66%                          | 2.28%                     |
| \$15,001-\$20,000   | 9,226,549  | 527,802          | 10.39%                            | 120,067                        | 2.16%                           | 1.30%                     |
| \$10,001-\$15,000   | 6,872,764  | 549,834          | 10.82%                            | 54,192                         | 0.98%                           | 0.79%                     |
| \$5,001-\$10,000    | 3,976,657  | 530,048          | 10.43%                            | 15,361                         | 0.28%                           | 0.39%                     |
| \$5,000 & Under     | 1,494,422  | 569,139          | 11.20%                            | 909                            | 0.02%                           | 0.06%                     |
|                     | <u>\$187,031,521</u>                               | <u>5,080,488</u> | <u>100.00%</u>                    | <u>\$5,547,544</u>             | <u>100.00%</u>                  | <u>2.97%</u>              |

Source: Ohio Department of Taxation

**Note:**

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

206 **STATE OF OHIO**

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

|   | 2006               | 2005               | 2004               | 2003               | 2002               | 2001               | 2000               | 1999               | 1998               | 1997               |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Active Employers by Type</b>   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Private.....  | 283,038            | 283,733            | 283,620            | 278,494            | 272,195            | 268,485            | 268,539            | 263,384            | 269,637            | 278,444            |
| Public (Local).....   | 3,771              | 3,765              | 3,733              | 3,717              | 3,687              | 3,655              | 3,649              | 3,809              | 3,793              | 3,644              |
| Public (State).....   | 126                | 129                | 126                | 129                | 128                | 129                | 127                | 123                | 124                | 121                |
| Self-Insured.....   | 1,136              | 1,127              | 1,104              | 1,092              | 1,181              | 1,163              | 1,327              | 1,245              | 1,210              | 1,159              |
| Black Lung.....   | 36                 | 37                 | 36                 | 36                 | 37                 | 39                 | 37                 | 41                 | 42                 | 45                 |
| Marine Fund.....  | 91                 | 82                 | 90                 | 87                 | 78                 | 97                 | 93                 | 86                 | 120                | 112                |
| Total.....  | <u>288,198</u>     | <u>288,873</u>     | <u>288,709</u>     | <u>283,555</u>     | <u>277,306</u>     | <u>273,568</u>     | <u>273,772</u>     | <u>268,688</u>     | <u>274,926</u>     | <u>283,525</u>     |
| <b>Premium &amp; Assessment Income</b><br><i>(dollars in thousands)</i> |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Premium Income.....   | \$1,762,823        | \$1,732,563        | \$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.....  | 410,504            | 536,641            | 488,889            | 508,039            | 482,222            | 414,935            | 432,398            | 389,817            | 391,690            | 417,223            |
| Provision for Uncollectibles.....                                       | (70,038)           | (68,070)           | (105,873)          | (56,395)           | (66,553)           | (65,454)           | (77,270)           | (29,387)           | 2,442              | (86,563)           |
| Total Premium & Assessment<br>Income.....                               | <u>\$2,103,289</u> | <u>\$2,201,134</u> | <u>\$2,126,782</u> | <u>\$2,174,938</u> | <u>\$2,296,132</u> | <u>\$1,955,604</u> | <u>\$2,643,012</u> | <u>\$2,002,640</u> | <u>\$1,830,059</u> | <u>\$1,959,518</u> |
| <b>Actual Average Collected Premium Rate per \$100 of Payroll:</b>      |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Private Employers.....  | \$1.74             | \$1.77             | \$1.71             | \$1.65             | \$1.65             | \$1.69             | \$1.83             | \$2.00             | \$2.02             | \$2.21             |
| Public Employers-Taxing Districts.....                                  | 1.60               | 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

**STATE OF OHIO**  
**LOTTERY COMMISSION ENTERPRISE FUND**  
**TICKET SALES BY MAJOR GAME TYPE**  
**FOR THE LAST TEN FISCAL YEARS**  
*(dollars in millions)*

|                                | 2006              | 2005              | 2004              | 2003              | 2002              | 2001              | 2000              | 1999              | 1998              | 1997              |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Online Games:                  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Pick 3.....                    | \$ 377.3          | \$ 387.7          | \$ 396.8          | \$ 401.8          | \$ 409.2          | \$ 419.0          | \$ 427.3          | \$ 399.4          | \$ 421.1          | \$ 435.6          |
| Pick 4.....                    | 175.7             | 170.1             | 165.2             | 154.2             | 154.6             | 150.7             | 144.6             | 125.1             | 124.0             | 116.5             |
| Buckeye 5/Rolling Cash 5 ..... | 72.6              | 74.8              | 66.6              | 68.9              | 62.4              | 56.5              | 62.2              | 69.9              | 73.5              | 78.8              |
| Super Lotto .....              | 76.3              | 113.0             | 143.8             | 160.7             | 297.9             | 262.5             | 336.6             | 364.4             | 384.9             | 410.6             |
| Kicker.....                    | 21.6              | 19.9              | 24.5              | 27.3              | 45.0              | 42.9              | 52.9              | 57.2              | 60.5              | 63.5              |
| Mega Millions.....             | 223.4             | 176.4             | 191.8             | 176.2             | 16.5              | —                 | —                 | —                 | —                 | —                 |
| Total Online Games.....        | 946.9             | 941.9             | 988.7             | 989.1             | 985.6             | 931.6             | 1,023.6           | 1,016.0           | 1,064.0           | 1,105.0           |
| Instant Games.....             | 1,274.0           | 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           |
| Total Ticket Sales.....        | <u>\$ 2,220.9</u> | <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> |

Source: Ohio Lottery Commission

**STATE OF OHIO****RATIOS OF OUTSTANDING DEBT BY TYPE  
FOR THE LAST TEN FISCAL YEARS***(dollars in thousands)*

| As of<br>June 30, | Governmental Activities        |                  |                                |                                     |                   | Business-Type Activities |                   | Total<br>Primary<br>Government | Percentage<br>of Personal<br>Income | Per<br>Capita |
|-------------------|--------------------------------|------------------|--------------------------------|-------------------------------------|-------------------|--------------------------|-------------------|--------------------------------|-------------------------------------|---------------|
|                   | General<br>Obligation<br>Bonds | Revenue<br>Bonds | Special<br>Obligation<br>Bonds | Certificates<br>of<br>Participation | Capital<br>Leases | Revenue<br>Bonds         | Capital<br>Leases |                                |                                     |               |
| 2006              | \$6,893,521                    | \$720,675        | \$3,317,325                    | \$90,389                            | \$3,366           | \$135,215                | \$12              | \$11,160,503                   | 3.06%                               | \$974         |
| 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           |

**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

| Bonded Debt (dollars in thousands) |                                |                                |   |                       |                                     |                                     |
|------------------------------------|--------------------------------|--------------------------------|---|-----------------------|-------------------------------------|-------------------------------------|
| As of<br>June 30,                  | General<br>Obligation<br>Bonds | Special<br>Obligation<br>Bonds | Less Amount<br>Reserved for<br>Debt Service | Net<br>Bonded<br>Debt | Percentage<br>of Personal<br>Income | Per Capita<br>Net<br>Bonded<br>Debt |
| 2006                               | \$6,893,521                    | \$3,317,325                    | \$10,994                                    | \$10,199,852          | 2.79%                               | \$890                               |
| 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                                 |

**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
- Chapter 154 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



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**ANNUAL LIMITATION ON DEBT SERVICE EXPENDITURES (BUDGETARY BASIS)  
FOR THE LAST TEN FISCAL YEARS**

(dollars in thousands)

|  | <u>2006</u>  | <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>  |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Debt Service Expenditures.....   | \$1,128,592  | \$1,097,800  | \$1,013,200  | \$959,490    | \$926,142    | \$918,248    | \$871,314    | \$843,207    | \$771,015    | \$726,496    |
| General Revenue Fund (GRF)<br>Revenues and<br>Transfers from the<br>Lottery Enterprise Fund..... | \$26,492,278 | \$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 |
| Calculation of Annual<br>5% Debt Service Cap.....  | \$1,324,614  | \$1,309,780  | \$1,233,945  | \$1,152,796  | \$1,103,635  | \$1,096,064  | \$1,035,584  | \$986,830    | \$941,651    | \$898,221    |
| Amount Under the Debt<br>Service Expenditure Cap.....  | \$196,022    | \$211,980    | \$220,745    | \$193,306    | \$177,493    | \$177,816    | \$164,270    | \$143,623    | \$170,636    | \$171,725    |
| Ratio of Debt Service<br>Expenditures to<br>Total GRF Revenues<br>and Lottery Transfers.....     | 4.26%        | 4.19%        | 4.11%        | 4.16%        | 4.20%        | 4.19%        | 4.21%        | 4.27%        | 4.09%        | 4.04%        |

**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 |          |          |          |
|-------------|--------------------------------|---|--|---------------------------|----------|----------|----------|
|             | Gross Liquor Revenues          | Direct Operating Expenses Exclusive of Depreciation | Net Revenue Available For Debt Service | Principal                 | Interest | Total    | Coverage |
| 2006        | \$606,905                      | \$422,577   | \$184,328                              | \$10,950                  | \$20,914 | \$31,864 | 5.78     |
| 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     |

**Infrastructure Bank Revenue Bonds**  
**Issuer: Treasurer of State**

| Fiscal Year | Highway Operating Fund |                           |  | Debt Service Requirements |          |          |          |
|-------------|------------------------|---------------------------|--|---------------------------|----------|----------|----------|
|             | GARVEE Receipts(A)     | Direct Operating Expenses | Net Revenue Available For Debt Service | Principal                 | Interest | Total    | Coverage |
| 2006        | \$73,373               | N/A                       | \$73,373                               | \$60,840                  | \$13,628 | \$74,468 | 0.99     |
| 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**  
*(dollars in thousands)*  
*(Continued)*

**Ohio Building Authority Revenue Bonds**

| Fiscal Year | Ohio Building Authority<br>Enterprise Fund |   |  | Debt Service Requirements |          |         |          |
|-------------|--|---|--|---------------------------|----------|---------|----------|
|             | Gross Revenues(B)                          | Direct Operating Expenses Exclusive of Depreciation | Net Revenue Available For Debt Service | Principal                 | Interest | Total   | Coverage |
| 2006        | \$27,980                                   | \$25,165  | \$2,815                                | \$2,047                   | \$298    | \$2,345 | 1.20     |
| 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     |

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

| Fiscal Year | Workers' Compensation<br>Enterprise Fund |   |  | Debt Service Requirements |          |          |          |
|-------------|--|---|--|---------------------------|----------|----------|----------|
|             | Gross Revenues(B)                        | Direct Operating Expenses Exclusive of Depreciation | Net Revenue Available For Debt Service | Principal                 | Interest | Total    | Coverage |
| 2006        | \$2,882,383                              | \$2,002,722   | \$879,661                              | \$13,190                  | \$6,472  | \$19,662 | 44.74    |
| 2005        | 3,201,561                                | 3,229,197   | (27,636)                               | 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   |

**Notes (Continued):**

(B) Gross revenues consist of operating revenues and investment income.

**STATE OF OHIO**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**FOR THE LAST TEN CALENDAR YEARS**

| Calendar Year | Population<br><i>(in thousands)</i> |                          |        |                          | Per Capita Personal Income |          |                              | Civilian Labor Force |                          | Public School Enrollment in Ohio<br><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 |   |                                   |
| 2005          | 296,410                             | 2,755                    | 11,464 | 5                        | \$34,495                   | \$31,867 | 92.4%                        | 6,792,314            | 5.9%                     | 1,845   | 12,017,517                        |
| 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                        |

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 2005 AND 1995**

| Employer                           | 2005      |      |                                      | 1995(B)   |      |                                      |
|------------------------------------|-----------|------|--------------------------------------|-----------|------|--------------------------------------|
|                                    | Employees | Rank | Percentage of Total State Employment | Employees | Rank | Percentage of Total State Employment |
| United States Government (A)       | 80,502    | 1    | 1.19%                                | 92,286    | 1    | 1.43%                                |
| State of Ohio                      | 58,570    | 2    | 0.86%                                | 63,145    | 2    | 0.98%                                |
| Wal-Mart Stores                    | 50,000    | 3    | 0.74%                                | 15,100    | 10   | 0.23%                                |
| Cleveland Clinic Health System     | 34,800    | 4    | 0.51%                                |           |      |                                      |
| Kroger Company                     | 34,130    | 5    | 0.50%                                | 21,700    | 5    | 0.34%                                |
| University Hospitals Health System | 25,000    | 6    | 0.37%                                |           |      |                                      |
| The Ohio State University          | 24,400    | 7    | 0.36%                                | 21,663    | 6    | 0.34%                                |
| Catholic Healthcare Partners       | 23,000    | 8    | 0.34%                                |           |      |                                      |
| General Motors Corporation         | 19,300    | 9    | 0.28%                                | 63,200    | 3    | 0.98%                                |
| General Electric Company           | 17,000    | 10   | 0.25%                                | 18,500    | 7    | 0.29%                                |
| JP Morgan Chase & Co               | 17,000    | 10   | 0.25%                                |           |      |                                      |
| Ford Motor Company                 |           |      |                                      | 24,000    | 4    | 0.37%                                |
| 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 2004 was the most recent year for which data was available. Employment data by state for the federal government is only available for even-numbered years.
- (B) Calendar year 1995 was the most recent year for which data was available for the required nine year comparison.

# 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 |               |               |               |               |               |               |               |               |               |
|---|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|   | 2006                | 2005          | 2004          | 2003          | 2002          | 2001          | 2000          | 1999          | 1998          | 1997          |
| Primary, Secondary and Other Education.....         | 1,194               | 1,186         | 1,201         | 1,168         | 1,182         | 1,129         | 1,052         | 1,001         | 973           | 923           |
| Higher Education Support.....                       | 91                  | 81            | 83            | 94            | 89            | 83            | 78            | 79            | 82            | 95            |
| Public Assistance and Medicaid.....                 | 3,299               | 3,272         | 3,115         | 3,621         | 3,493         | 3,673         | 3,746         | 3,791         | 3,901         | 3,925         |
| Health and Human Services.....                      | 10,665              | 11,037        | 11,144        | 10,984        | 11,036        | 11,443        | 11,511        | 11,682        | 11,866        | 12,174        |
| Justice and Public Protection.....                  | 23,599              | 23,683        | 23,319        | 23,705        | 24,138        | 25,627        | 25,229        | 24,797        | 23,992        | 23,311        |
| Environmental Protection and Natural Resources..... | 3,095               | 3,146         | 3,232         | 3,253         | 3,311         | 3,514         | 3,492         | 3,510         | 3,585         | 3,602         |
| Transportation.....                                 | 5,831               | 5,808         | 5,819         | 5,899         | 5,905         | 5,912         | 6,064         | 6,396         | 6,501         | 6,596         |
| General Government.....                             | 5,419               | 5,362         | 5,400         | 5,350         | 5,439         | 5,537         | 5,382         | 5,386         | 5,342         | 5,462         |
| Community and Economic Development.....             | 955                 | 1,029         | 1,007         | 1,009         | 1,095         | 1,097         | 1,077         | 1,052         | 1,076         | 1,062         |
| Workers' Compensation.....                          | 2,548               | 2,668         | 2,675         | 2,759         | 2,815         | 2,938         | 3,029         | 3,044         | 3,163         | 3,478         |
| Lottery Commission.....                             | 331                 | 335           | 339           | 345           | 358           | 358           | 352           | 359           | 363           | 363           |
| Unemployment Compensation.....                      | 564                 | 590           | 613           | (A)           | (A)           | (A)           | (A)           | (A)           | (A)           | (A)           |
| Other.....  | 979                 | 972           | 1,018         | 1,060         | 1,080         | 1,056         | 992           | 958           | 951           | 932           |
| <b>Total.....</b>                                   | <b>58,570</b>       | <b>59,169</b> | <b>58,965</b> | <b>59,247</b> | <b>59,941</b> | <b>62,367</b> | <b>62,004</b> | <b>62,055</b> | <b>61,795</b> | <b>61,923</b> |

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.

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

| Function/Program  | 2006      | 2005      | 2004      | 2003      | 2002      | 2001      | 2000      | 1999      | 1998      | 1997      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <i>Primary, Secondary and Other Education</i>                         |           |           |           |           |           |           |           |           |           |           |
| Ohio Department of Education:   |           |           |           |           |           |           |           |           |           |           |
| Fall Student Enrollment (Public Schools).....                         | 1,842,943 | 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 |
| Public School Districts (A).....                                      | 610       | 612       | 611       | 611       | 611       | 611       | 611       | 611       | 611       | 611       |
| Community School Districts (A).....                                   | 293       | 248       | 164       | 129       | 93        | 71        | 48        | 15        | (B)       | (B)       |
| Vocational School Districts.....                                      | 49        | 49        | 49        | 49        | 49        | 49        | 49        | 49        | 49        | 49        |
| High School Graduation Rate (by School year).....                     | (C)       | 86.2%     | 85.9%     | 84.3%     | 82.7%     | 81.1%     | 80.6%     | 80.6%     | 80.2%     | 79.8%     |
| <i>Higher Education Support</i>                                       |           |           |           |           |           |           |           |           |           |           |
| Ohio Board of Regents:  |           |           |           |           |           |           |           |           |           |           |
| Student Enrollment at State-Assisted Institutions....                 | 455,786   | 457,333   | 457,281   | 450,470   | 445,879   | 428,880   | 415,948   | 420,458   | 408,648   | 410,745   |
| State-Assisted Institutions.....                                      | 39        | 39        | 38        | 38        | 38        | 38        | 38        | 38        | 38        | 40        |
| Ohio Instructional Grant Recipients.....                              | 106,310   | 104,512   | 102,227   | 100,737   | 95,070    | 88,473    | 92,070    | 86,020    | 95,606    | 79,455    |
| Student Choice Grant Program Recipients.....                          | 58,656    | 57,621    | 55,859    | 54,959    | 53,646    | 51,966    | 50,254    | 48,400    | 46,570    | 46,685    |
| <i>Public Assistance and Medicaid</i>                                 |           |           |           |           |           |           |           |           |           |           |
| Ohio Department of Job and Family Services:                           |           |           |           |           |           |           |           |           |           |           |
| Individuals with Medicaid Coverage.....                               | 1,730,544 | 1,687,465 | 1,618,900 | 1,527,076 | 1,380,196 | 1,676,157 | 1,409,705 | 1,387,581 | 1,410,020 | 1,486,389 |
| Individuals Receiving Cash Assistance (OWF).....                      | 180,253   | 190,265   | 193,943   | 194,320   | 198,451   | 215,821   | 255,229   | 294,035   | (E)       | (E)       |
| Individuals on ODJFS Medicaid Waiver.....                             | 10,135    | 10,391    | 10,066    | 9,433     | 7,608     | 8,062     | 7,531     | 6,869     | 5,049     | 4,697     |
| Ohio Department of Aging:   |           |           |           |           |           |           |           |           |           |           |
| Individuals on PASSPORT Waiver.....                                   | 33,279    | 31,656    | 29,242    | 26,698    | 24,689    | 24,488    | 22,720    | 21,920    | 21,096    | 19,828    |
| Ohio Department of Mental Retardation and Developmental Disabilities: |           |           |           |           |           |           |           |           |           |           |
| Individuals on DMR Waiver.....  | 14,978    | 12,438    | 10,828    | 9,859     | 6,410     | 5,661     | 5,593     | 5,588     | 4,367     | 2,749     |
| <i>Health and Human Services</i>                                      |           |           |           |           |           |           |           |           |           |           |
| Ohio Department of Alcohol & Drug Addiction Services:                 |           |           |           |           |           |           |           |           |           |           |
| Clients Treated (D).....  | (C)       | 93,919    | 89,389    | 89,894    | 92,941    | 80,216    | 73,024    | 97,007    | 95,221    | 93,522    |
| Ohio Department of Aging:   |           |           |           |           |           |           |           |           |           |           |
| Clients Served-PASSPORT.....  | 33,042    | 31,499    | 29,093    | 27,055    | 24,742    | 24,488    | 22,720    | 21,920    | 21,096    | 19,828    |
| Clients Served-Congregate Meals.....                                  | 71,522    | 70,817    | 75,279    | 77,478    | 75,883    | 68,859    | 66,921    | 65,547    | 63,494    | 66,032    |
| Clients Served-Home Delivered Meals.....                              | 52,317    | 39,926    | 46,304    | 44,853    | 44,726    | 39,721    | 39,339    | 37,533    | 38,281    | 38,129    |
| Clients Served-Transportation Provided.....                           | 32,558    | 29,756    | 30,517    | 31,421    | 30,670    | 32,951    | 34,519    | 33,514    | 33,743    | 35,154    |
| Ohio Department of Health:  |           |           |           |           |           |           |           |           |           |           |
| Average Monthly Caseload-Women,<br>Infants, & Children.....           | 276,757   | 272,632   | 267,300   | 255,804   | 253,923   | 247,092   | 245,195   | 245,994   | 250,815   | 254,668   |
| Ohio Department of Mental Health:                                     |           |           |           |           |           |           |           |           |           |           |
| Clients Served.....   | 7,771     | 7,669     | 7,486     | 7,427     | 7,775     | 6,990     | 7,223     | 7,153     | 7,007     | 7,291     |
| Facilities' Admissions.....   | 6,691     | 6,584     | 6,399     | 6,307     | 6,641     | 5,847     | 6,006     | 5,950     | 5,727     | 5,944     |
| Facilities' Average Daily Residence Population.....                   | 1,048     | 1,034     | 1,046     | 1,056     | 1,084     | 1,109     | 1,156     | 1,187     | 1,187     | 1,278     |

| Function/Program  | 2006      | 2005      | 2004      | 2003      | 2002      | 2001      | 2000      | 1999      | 1998      | 1997      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <i>Health and Human Services (Continued)</i>                          |           |           |           |           |           |           |           |           |           |           |
| Ohio Department of Mental Retardation and Developmental Disabilities: |           |           |           |           |           |           |           |           |           |           |
| Individuals Served.....   | (C)       | (C)       | 335,814   | 342,678   | 375,503   | 390,130   | 332,351   | (E)       | (E)       | (E)       |
| Facilities' Average Daily Residence Population.....                   | 1,605     | 1,659     | 2,826     | 2,979     | 3,017     | 3,079     | 3,154     | (E)       | (E)       | (E)       |
| <i>Justice and Public Protection</i>                                  |           |           |           |           |           |           |           |           |           |           |
| Ohio Department of Public Safety:                                     |           |           |           |           |           |           |           |           |           |           |
| Crashes Investigated.....   | (C)       | 78,952    | 82,964    | 84,340    | 80,641    | 79,204    | 83,493    | 79,364    | 77,071    | 79,591    |
| Total Arrests.....  | (C)       | (C)       | (C)       | 900,213   | 995,817   | 947,785   | 907,198   | 900,238   | 853,057   | 770,660   |
| Ohio Department of Rehabilitation and Correction:                     |           |           |           |           |           |           |           |           |           |           |
| Inmate Population.....  | 46,356    | 43,928    | 43,889    | 45,216    | 44,729    | 45,505    | 46,619    | 48,171    | 47,808    | 45,962    |
| <i>Transportation</i>   |           |           |           |           |           |           |           |           |           |           |
| Ohio Department of Transportation:                                    |           |           |           |           |           |           |           |           |           |           |
| Pavement Resurfacing (in miles):                                      |           |           |           |           |           |           |           |           |           |           |
| Two-Lane.....   | 1,502     | 2,535     | 1,280     | 1,275     | 728       | 753       | 749       | (E)       | (E)       | (E)       |
| Four-Lane.....  | 252       | 563       | 234       | 233       | 147       | 201       | 104       | (E)       | (E)       | (E)       |
| Interstate.....   | 229       | 371       | 134       | 4         | 75        | 103       | 147       | (E)       | (E)       | (E)       |
| <i>Workers' Compensation</i>  |           |           |           |           |           |           |           |           |           |           |
| Ohio Bureau of Workers' Compensation:                                 |           |           |           |           |           |           |           |           |           |           |
| Claims Filed.....   | 185,232   | 197,083   | 207,847   | 229,307   | 234,986   | 261,987   | 280,990   | 285,504   | 294,696   | 287,986   |
| Open Claims.....  | 1,664,368 | 1,792,944 | 1,930,550 | 2,157,516 | 2,224,466 | 2,299,532 | 2,358,462 | 2,402,920 | 2,405,116 | 2,432,001 |
| <i>Lottery</i>  |           |           |           |           |           |           |           |           |           |           |
| Ohio Lottery Commission:  |           |           |           |           |           |           |           |           |           |           |
| Prize Awards Paid (in billions).....                                  | \$1.31    | \$1.28    | \$1.28    | \$1.21    | \$1.15    | \$1.11    | \$1.27    | \$1.26    | \$1.24    | \$1.31    |
| Bonuses and Commissions Paid (in millions).....                       | 139.8     | \$133.8   | \$132.8   | \$137.0   | \$126.6   | \$120.2   | \$135.0   | \$134.6   | \$137.8   | \$144.7   |
| Transfers to  |           |           |           |           |           |           |           |           |           |           |
| Lottery Profits Education Fund (in millions).....                     | 646.2     | \$645.1   | \$655.6   | \$641.4   | \$635.2   | \$637.0   | \$686.0   | \$696.3   | \$723.9   | \$748.5   |
| <i>Unemployment Compensation</i>                                      |           |           |           |           |           |           |           |           |           |           |
| Ohio Department of Job and Family Services:                           |           |           |           |           |           |           |           |           |           |           |
| Initial Claims.....   | 395,716   | 689,412   | 750,783   | 812,169   | 842,819   | 724,569   | 483,674   | 542,961   | 567,135   | 594,764   |
| Continuing Claims.....  | 4,990,563 | 5,352,206 | 6,395,391 | 6,733,498 | 6,895,871 | 4,823,773 | 3,521,349 | 3,798,915 | 3,705,906 | 4,206,484 |

Sources: Various state agencies, as noted above.

**Notes:**

- (A) The number of school districts include only those with 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   | 2006    | 2005    | 2004    | 2003    | 2002    | 2001    | 2000    | 1999    | 1998    | 1997    |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <i>Health and Human Services</i>                                       |         |         |         |         |         |         |         |         |         |         |
| Mental Retardation<br>and Developmental Disabilities Institutions..... | 10      | 12      | 12      | 12      | 12      | 12      | 12      | 12      | 12      | 12      |
| Mental Health Institutions.....  | 9       | 9       | 9       | 9       | 9       | 9       | 9       | 9       | 9       | 9       |
| <i>Justice and Public Protection</i>                                   |         |         |         |         |         |         |         |         |         |         |
| Rehabilitation and Correction Institutions.....                        | 28      | 28      | 28      | 29      | 29      | 30      | 30      | 29      | 29      | 27      |
| Youth Services Institutions.....                                       | 8       | 8       | 9       | 9       | 9       | 9       | 9       | 10      | 10      | 10      |
| <i>Environmental Protection and Natural Resources</i>                  |         |         |         |         |         |         |         |         |         |         |
| Number of State Parks.....   | 74      | 74      | 74      | 74      | 74      | 73      | 73      | 73      | 72      | 72      |
| Area of State Parks, Natural & Wildlife Lands (in acres).....          | 315,611 | 314,646 | 310,964 | 309,271 | 302,983 | 301,681 | 300,063 | 295,378 | 293,293 | 279,711 |
| Area of State Forest Lands (in acres).....                             | 191,142 | 191,117 | 185,838 | 185,709 | 185,311 | 184,383 | 184,016 | 183,499 | 182,223 | 182,173 |
| <i>Transportation (A)</i>  |         |         |         |         |         |         |         |         |         |         |
| Infrastructure Assets(B):  |         |         |         |         |         |         |         |         |         |         |
| Pavement (in lane-miles):  |         |         |         |         |         |         |         |         |         |         |
| Priority Subsystem.....  | 12,500  | 12,355  | 12,225  | 12,210  | 12,114  | (C)     | (C)     | (C)     | (C)     | (C)     |
| General Subsystem.....   | 30,168  | 30,207  | 30,246  | 30,317  | 30,487  | (C)     | (C)     | (C)     | (C)     | (C)     |
| Bridges:   |         |         |         |         |         |         |         |         |         |         |
| Number of Bridges.....   | 12,531  | 12,544  | 12,416  | 12,394  | 12,489  | (C)     | (C)     | (C)     | (C)     | (C)     |
| Deck Area (in thousand square feet).....                               | 83,443  | 82,684  | 82,260  | 80,608  | 81,012  | (C)     | (C)     | (C)     | (C)     | (C)     |

## Sources:

Ohio Department of Mental Retardation and Developmental Disabilities  
Ohio Department of Mental Health  
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 fiscal year 2002 is unavailable.