

**Ohio Office of Budget  
and Management**

State of Ohio  
*John R. Kasich*  
**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, 2010

# **COMBINING FINANCIAL STATEMENTS AND SCHEDULES**

[THIS PAGE LEFT BLANK INTENTIONALLY]

## ***NONMAJOR GOVERNMENTAL FUNDS***

---

### **Special Revenue Funds**

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

### **Debt Service Funds**

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

### **Capital Projects Funds**

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

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2010**  
(dollars in thousands)

	<b>SPECIAL REVENUE FUNDS</b>	<b>DEBT SERVICE FUNDS</b>	<b>CAPITAL PROJECT FUNDS</b>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 2,157,603	\$ 470	\$ 437,928
Cash and Cash Equivalents.....	94,657	825	—
Investments.....	285,334	41,219	45,096
Collateral on Lent Securities.....	717,258	133	124,809
Taxes Receivable .....	4,030	—	—
Intergovernmental Receivable.....	434,367	—	—
Loans Receivable, Net .....	800,238	—	—
Interfund Receivable .....	3,219	—	—
Other Receivables .....	91,092	—	—
Inventories .....	20,894	—	—
Other Assets .....	5,989	20	—
<b>TOTAL ASSETS .....</b>	<b>\$ 4,614,681</b>	<b>\$ 42,667</b>	<b>\$ 607,833</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable .....	\$ 183,496	\$ 377	\$ 29,028
Accrued Liabilities.....	70,871	—	—
Medicaid Claims Payable.....	159,094	—	—
Obligations Under Securities Lending.....	717,258	133	124,809
Intergovernmental Payable.....	227,624	—	—
Interfund Payable.....	996,810	1	—
Payable to Component Units.....	28,183	—	11
Deferred Revenue.....	153,250	—	—
Unearned Revenue.....	97,665	—	—
Refund and Other Liabilities.....	—	760	—
<b>TOTAL LIABILITIES.....</b>	<b>2,634,251</b>	<b>1,271</b>	<b>153,848</b>
<b>FUND BALANCES (DEFICITS):</b>			
Reserved for:			
Debt Service.....	—	41,393	—
Encumbrances.....	1,885,378	—	648,084
Noncurrent Portion of Loans Receivable.....	788,613	—	—
Loan Commitments.....	150,959	—	—
Inventories.....	20,894	—	—
Federal Programs.....	29,779	—	—
Other:			
Prepays.....	5,972	—	—
Ohio Enterprise Bond Fund.....	10,000	—	—
Loan Guarantee Programs.....	23,030	—	—
Environmental Protection and Natural Resources.....	2,585	—	—
Community and Economic Development.....	22,638	—	—
Assets in Excess of Debt Service Requirements.....	—	3	—
Compensated Absences.....	6,224	—	—
Unreserved/Undesignated.....	(965,642)	—	(194,099)
<b>TOTAL FUND BALANCES.....</b>	<b>1,980,430</b>	<b>41,396</b>	<b>453,985</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 4,614,681</b>	<b>\$ 42,667</b>	<b>\$ 607,833</b>

**TOTAL**

\$ 2,596,001  
95,482  
371,649  
842,200  
4,030  
434,367  
800,238  
3,219  
91,092  
20,894  
6,009  

---

**\$ 5,265,181**

\$ 212,901  
70,871  
159,094  
842,200  
227,624  
996,811  
28,194  
153,250  
97,665  
760  

---

2,789,370

41,393  
2,533,462  
788,613  
150,959  
20,894  
29,779  
  
5,972  
10,000  
23,030  
2,585  
22,638  
3  
6,224  

---

(1,159,741)  

---

2,475,811  

---

**\$ 5,265,181**

**STATE OF OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**  
(dollars in thousands)

	<b>SPECIAL REVENUE FUNDS</b>	<b>DEBT SERVICE FUNDS</b>	<b>CAPITAL PROJECT FUNDS</b>
<b>REVENUES:</b>			
Income Taxes.....	\$ 10,258	\$ —	\$ —
Sales Taxes.....	22,302	—	—
Corporate and Public Utility Taxes.....	1,026	—	—
Motor Vehicle Fuel Taxes.....	23,474	—	—
Other Taxes.....	41,702	—	—
Licenses, Permits and Fees.....	1,211,218	—	—
Sales, Services and Charges.....	38,312	—	—
Federal Government.....	2,726,437	—	—
Tobacco Settlement.....	1,782	—	—
Investment Income.....	19,261	1,220	1,935
Other.....	311,054	34,252	690
<b>TOTAL REVENUES.....</b>	<b>4,406,826</b>	<b>35,472</b>	<b>2,625</b>
<b>EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Primary, Secondary and Other Education.....	507	—	—
Higher Education Support.....	322,212	—	—
Public Assistance and Medicaid.....	30,586	—	—
Health and Human Services.....	2,142,764	—	—
Justice and Public Protection.....	632,819	—	—
Environmental Protection and Natural Resources.....	305,384	—	—
Transportation.....	993	—	—
General Government.....	178,646	—	—
Community and Economic Development.....	1,413,816	400	—
<b>CAPITAL OUTLAY.....</b>	<b>39,683</b>	<b>—</b>	<b>500,156</b>
<b>DEBT SERVICE.....</b>	<b>—</b>	<b>1,131,946</b>	<b>1,137</b>
<b>TOTAL EXPENDITURES.....</b>	<b>5,067,410</b>	<b>1,132,346</b>	<b>501,293</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(660,584)</b>	<b>(1,096,874)</b>	<b>(498,668)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds and Certificates of Participation Issued.....	397,508	5,797	506,985
Refunding Bonds Issued.....	—	1,154,210	—
Payment to Refunded Bond Escrow Agents.....	—	(1,319,366)	—
Premiums/Discounts.....	847	156,701	1,589
Transfers-in.....	260,853	1,105,865	54,051
Transfers-out.....	(87,797)	—	(54,000)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>571,411</b>	<b>1,103,207</b>	<b>508,625</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>(89,173)</b>	<b>6,333</b>	<b>9,957</b>
<b>FUND BALANCES, July 1.....</b>	<b>2,069,612</b>	<b>35,063</b>	<b>444,028</b>
Increase (Decrease) for Changes in Inventories.....	(9)	—	—
<b>FUND BALANCES, JUNE 30.....</b>	<b>\$ 1,980,430</b>	<b>\$ 41,396</b>	<b>\$ 453,985</b>

**TOTAL**

\$ 10,258  
22,302  
1,026  
23,474  
41,702  
1,211,218  
38,312  
2,726,437  
1,782  
22,416  
345,996  
4,444,923

507  
322,212  
30,586  
2,142,764  
632,819  
305,384  
993  
178,646  
1,414,216  
539,839  
1,133,083  
6,701,049

(2,256,126)

910,290  
1,154,210  
(1,319,366)  
159,137  
1,420,769  
(141,797)  
2,183,243

(72,883)

2,548,703  
(9)

\$ 2,475,811



[THIS PAGE LEFT BLANK INTENTIONALLY]

## ***NONMAJOR SPECIAL REVENUE FUNDS***

---

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

The **Community and Economic Development Fund** accounts for programs administered by the Department of Development and other various state agencies, which were created to assure the efficient use of resources for the State's community and economic growth and development.

The **Health Fund** accounts for public health programs primarily administered by the Department of Health, which promotes the prevention and treatment of diseases and illnesses through technical assistance, health education, and research.

The **Mental Health and Developmental Disabilities Fund** accounts for mental health care and developmental disabilities programs primarily administered by the Department of Mental Health and the Department of Developmental Disabilities, which provide assistance, services, and medical care to those individuals with mental health and developmental disability problems.

The **Highway Safety Fund** accounts for public safety programs primarily administered by the Department of Public Safety, which enforces traffic-related laws for the purpose of reducing accidents, deaths, injuries, and property damages on Ohio's highways.

The **Natural Resources Fund** accounts for environmental programs administered by the Department of Natural Resources, the Environmental Protection Agency, and other various state agencies, which promote, protect, and manage the State's natural resources and environment.

The **Wildlife and Waterways Safety Fund** accounts for programs administered by the Department of Natural Resources' Divisions of Wildlife and Watercraft, which promote, protect, and manage the State's wildlife and waterways and which provide technical assistance and education to the public.

The **Local Infrastructure and Transportation Improvements Fund** accounts for the Local Transportation Improvement Program administered by the Ohio Public Works Commission, which provides grants and loans to local governments for highway, road, and bridge construction.

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

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

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

The **Help America Vote Act (HAVA) Fund** accounts for federal funds received for the purchase and deployment of HAVA-certified voting systems in Ohio, as provided in the HAVA Act of 2002.

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2010**  
(dollars in thousands)

	<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>	<b>HEALTH</b>	<b>MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES</b>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 766,819	\$ 51,929	\$ 122,146
Cash and Cash Equivalents.....	85,359	68	—
Investments.....	5,503	—	—
Collateral on Lent Securities.....	218,366	14,800	34,811
Taxes Receivable.....	664	—	—
Intergovernmental Receivable.....	59,680	58,537	316,150
Loans Receivable, Net.....	417,390	—	—
Interfund Receivable.....	2,860	—	—
Other Receivables.....	511	14,776	257
Inventories.....	—	20,894	—
Other Assets.....	17	—	1,947
<b>TOTAL ASSETS.....</b>	<b>\$ 1,557,169</b>	<b>\$ 161,004</b>	<b>\$ 475,311</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable.....	\$ 85,628	\$ 15,575	\$ 7,225
Accrued Liabilities.....	17,802	6,995	9,493
Medicaid Claims Payable.....	—	—	159,094
Obligations Under Securities Lending.....	218,366	14,800	34,811
Intergovernmental Payable.....	55,774	34,411	129,889
Interfund Payable.....	9,024	2,592	62,016
Payable to Component Units.....	2,578	58	106
Deferred Revenue.....	13,114	5,253	60,908
Unearned Revenue.....	50,430	32,515	2,590
<b>TOTAL LIABILITIES.....</b>	<b>452,716</b>	<b>112,199</b>	<b>466,132</b>
<b>FUND BALANCES (DEFICITS):</b>			
Reserved for:			
Encumbrances.....	1,093,392	45,478	292,281
Noncurrent Portion of Loans Receivable.....	408,278	—	—
Loan Commitments.....	1,278	—	—
Inventories.....	—	20,894	—
Federal Programs.....	11,549	297	9,971
Other:			
Prepays.....	—	—	1,947
Ohio Enterprise Bond Fund.....	10,000	—	—
Loan Guarantee Programs.....	23,030	—	—
Environmental Protection and Natural Resources.....	—	—	—
Community and Economic Development.....	—	—	—
Compensated Absences.....	1,465	564	932
Unreserved/Undesignated.....	(444,539)	(18,428)	(295,952)
<b>TOTAL FUND BALANCES (DEFICITS).....</b>	<b>1,104,453</b>	<b>48,805</b>	<b>9,179</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 1,557,169</b>	<b>\$ 161,004</b>	<b>\$ 475,311</b>

<b>HIGHWAY SAFETY</b>	<b>NATURAL RESOURCES</b>	<b>WILDLIFE AND WATERWAYS SAFETY</b>	<b>LOCAL INFRASTRUCTURE AND TRANSPORTATION IMPROVEMENTS</b>	<b>TOBACCO SETTLEMENT</b>	<b>CLEAN OHIO PROGRAM</b>
\$ 220,087	\$ 211,552	\$ 74,177	\$ 379,400	\$ 71,439	\$ 83,463
3,405	462	5	—	5,358	—
—	—	—	—	279,831	—
62,724	60,292	21,140	108,089	20,360	23,787
—	1,678	1,688	—	—	—
—	—	—	—	—	—
—	—	—	382,848	—	—
359	—	—	—	—	—
531	899	78	57	73,977	3
—	—	—	—	—	—
2,769	—	1,256	—	—	—
<b>\$ 289,875</b>	<b>\$ 274,883</b>	<b>\$ 98,344</b>	<b>\$ 870,394</b>	<b>\$ 450,965</b>	<b>\$ 107,253</b>
\$ 10,855	\$ 4,463	\$ 3,379	\$ 5,291	\$ 42,242	\$ 6,824
22,610	9,741	3,764	57	228	105
—	—	—	—	—	—
62,724	60,292	21,140	108,089	20,360	23,787
—	—	—	3,010	2,637	1,903
24,461	5,099	7,004	—	27	65
216	69	281	5	378	—
—	—	—	45	73,930	—
—	8,109	—	—	—	—
120,866	87,773	35,568	116,497	139,802	32,684
23,801	43,327	19,428	15	5,252	102,470
—	—	—	380,335	—	—
—	—	—	149,681	—	—
—	—	—	—	—	—
—	4,973	—	—	—	2,989
2,769	—	1,256	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	2,585
—	—	—	—	—	22,638
2,012	873	339	6	18	9
140,427	137,937	41,753	223,860	305,893	(56,122)
169,009	187,110	62,776	753,897	311,163	74,569
<b>\$ 289,875</b>	<b>\$ 274,883</b>	<b>\$ 98,344</b>	<b>\$ 870,394</b>	<b>\$ 450,965</b>	<b>\$ 107,253</b>

(continued)

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2010**

(dollars in thousands)  
(continued)

	<b>HIGHER EDUCATION IMPROVEMENTS</b>	<b>HELP AMERICA VOTE ACT</b>	<b>TOTAL</b>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 172,413	\$ 4,178	\$ 2,157,603
Cash and Cash Equivalents.....	—	—	94,657
Investments.....	—	—	285,334
Collateral on Lent Securities.....	151,698	1,191	717,258
Taxes Receivable.....	—	—	4,030
Intergovernmental Receivable.....	—	—	434,367
Loans Receivable, Net.....	—	—	800,238
Interfund Receivable.....	—	—	3,219
Other Receivables.....	—	3	91,092
Inventories.....	—	—	20,894
Other Assets.....	—	—	5,989
<b>TOTAL ASSETS.....</b>	<b>\$ 324,111</b>	<b>\$ 5,372</b>	<b>\$ 4,614,681</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable.....	\$ 1,935	\$ 79	\$ 183,496
Accrued Liabilities.....	—	76	70,871
Medicaid Claims Payable.....	—	—	159,094
Obligations Under Securities Lending.....	151,698	1,191	717,258
Intergovernmental Payable.....	—	—	227,624
Interfund Payable.....	886,507	15	996,810
Payable to Component Units.....	24,492	—	28,183
Deferred Revenue.....	—	—	153,250
Unearned Revenue.....	—	4,021	97,665
<b>TOTAL LIABILITIES.....</b>	<b>1,064,632</b>	<b>5,382</b>	<b>2,634,251</b>
<b>FUND BALANCES (DEFICITS):</b>			
Reserved for:			
Encumbrances.....	259,823	111	1,885,378
Noncurrent Portion of Loans Receivable.....	—	—	788,613
Loan Commitments.....	—	—	150,959
Inventories.....	—	—	20,894
Federal Programs.....	—	—	29,779
Other:			
Prepays.....	—	—	5,972
Ohio Enterprise Bond Fund.....	—	—	10,000
Loan Guarantee Programs.....	—	—	23,030
Environmental Protection and Natural Resources.....	—	—	2,585
Community and Economic Development.....	—	—	22,638
Compensated Absences.....	—	6	6,224
Unreserved/Undesignated.....	(1,000,344)	(127)	(965,642)
<b>TOTAL FUND BALANCES (DEFICITS).....</b>	<b>(740,521)</b>	<b>(10)</b>	<b>1,980,430</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 324,111</b>	<b>\$ 5,372</b>	<b>\$ 4,614,681</b>

[THIS PAGE LEFT BLANK INTENTIONALLY]

**STATE OF OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

(dollars in thousands)

	<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>	<b>HEALTH</b>	<b>MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES</b>
<b>REVENUES:</b>			
Income Taxes.....	\$ 10,258	\$ —	\$ —
Sales Taxes.....	22,302	—	—
Corporate and Public Utility Taxes.....	1,026	—	—
Motor Vehicle Fuel Taxes.....	6,004	—	—
Other Taxes.....	31,694	—	—
Licenses, Permits and Fees.....	644,340	28,813	19,012
Sales, Services and Charges.....	21,724	15	127
Federal Government.....	634,490	505,889	1,482,778
Tobacco Settlement.....	—	—	—
Investment Income.....	2,767	64	—
Other.....	43,977	34,775	153,093
<b>TOTAL REVENUES.....</b>	<b>1,418,582</b>	<b>569,556</b>	<b>1,655,010</b>
<b>EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Primary, Secondary and Other Education.....	507	—	—
Higher Education Support.....	11,061	—	—
Public Assistance and Medicaid.....	—	—	30,586
Health and Human Services.....	—	579,910	1,555,647
Justice and Public Protection.....	227,181	—	—
Environmental Protection and Natural Resources.....	295	—	—
Transportation.....	993	—	—
General Government.....	171,965	375	—
Community and Economic Development.....	1,106,081	3,768	—
<b>CAPITAL OUTLAY.....</b>	<b>29,295</b>	<b>—</b>	<b>—</b>
<b>TOTAL EXPENDITURES.....</b>	<b>1,547,378</b>	<b>584,053</b>	<b>1,586,233</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(128,796)</b>	<b>(14,497)</b>	<b>68,777</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds and Certificates of Participation Issued.....	179,153	—	—
Premiums/Discounts.....	255	—	—
Transfers-in.....	33,497	12,583	3,001
Transfers-out.....	(48,717)	(1,063)	(749)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>164,188</b>	<b>11,520</b>	<b>2,252</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>35,392</b>	<b>(2,977)</b>	<b>71,029</b>
<b>FUND BALANCES (DEFICITS), July 1.....</b>	<b>1,069,061</b>	<b>51,791</b>	<b>(61,850)</b>
Increase (Decrease) for Changes in Inventories.....	—	(9)	—
<b>FUND BALANCES (DEFICITS), JUNE 30.....</b>	<b>\$ 1,104,453</b>	<b>\$ 48,805</b>	<b>\$ 9,179</b>

<u>HIGHWAY SAFETY</u>	<u>NATURAL RESOURCES</u>	<u>WILDLIFE AND WATERWAYS SAFETY</u>	<u>LOCAL INFRASTRUCTURE AND TRANSPORTATION IMPROVEMENTS</u>	<u>TOBACCO SETTLEMENT</u>	<u>CLEAN OHIO PROGRAM</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	17,470	—	—	—
—	10,008	—	—	—	—
350,706	125,097	43,250	—	—	—
12,957	2,967	522	—	—	—
21,838	51,195	28,542	—	—	—
—	—	—	—	1,782	—
1,368	160	487	(227)	2,634	408
30,953	43,812	2,596	802	216	824
<b>417,822</b>	<b>233,239</b>	<b>92,867</b>	<b>575</b>	<b>4,632</b>	<b>1,232</b>
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
231	—	—	—	6,976	—
402,750	534	—	—	2,354	—
—	208,891	79,825	—	13,820	2,553
—	—	—	—	—	—
—	4,442	—	—	99	—
—	556	—	228,510	6,839	68,062
2,536	—	7,852	—	—	—
<b>405,517</b>	<b>214,423</b>	<b>87,677</b>	<b>228,510</b>	<b>30,088</b>	<b>70,615</b>
<b>12,305</b>	<b>18,816</b>	<b>5,190</b>	<b>(227,935)</b>	<b>(25,456)</b>	<b>(69,383)</b>
—	—	—	118,947	—	99,408
—	—	—	—	—	592
20,039	3,921	153	158,708	15,057	—
(21,346)	(3,727)	(22)	—	(1,094)	(164)
<b>(1,307)</b>	<b>194</b>	<b>131</b>	<b>277,655</b>	<b>13,963</b>	<b>99,836</b>
<b>10,998</b>	<b>19,010</b>	<b>5,321</b>	<b>49,720</b>	<b>(11,493)</b>	<b>30,453</b>
158,011	168,100	57,455	704,177	322,656	44,116
—	—	—	—	—	—
<b>\$ 169,009</b>	<b>\$ 187,110</b>	<b>\$ 62,776</b>	<b>\$ 753,897</b>	<b>\$ 311,163</b>	<b>\$ 74,569</b>

(continued)



**STATE OF OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

(dollars in thousands)

(continued)

	HIGHER EDUCATION IMPROVEMENTS	HELP AMERICA VOTE ACT	TOTAL
<b>REVENUES:</b>			
Income Taxes.....	\$ —	\$ —	\$ 10,258
Sales Taxes.....	—	—	22,302
Corporate and Public Utility Taxes.....	—	—	1,026
Motor Vehicle Fuel Taxes.....	—	—	23,474
Other Taxes.....	—	—	41,702
Licenses, Permits and Fees.....	—	—	1,211,218
Sales, Services and Charges.....	—	—	38,312
Federal Government.....	—	1,705	2,726,437
Tobacco Settlement.....	—	—	1,782
Investment Income.....	11,567	33	19,261
Other.....	—	6	311,054
<b>TOTAL REVENUES.....</b>	<b>11,567</b>	<b>1,744</b>	<b>4,406,826</b>
<b>EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Primary, Secondary and Other Education.....	—	—	507
Higher Education Support.....	311,151	—	322,212
Public Assistance and Medicaid.....	—	—	30,586
Health and Human Services.....	—	—	2,142,764
Justice and Public Protection.....	—	—	632,819
Environmental Protection and Natural Resources.....	—	—	305,384
Transportation.....	—	—	993
General Government.....	—	1,765	178,646
Community and Economic Development.....	—	—	1,413,816
<b>CAPITAL OUTLAY.....</b>	<b>—</b>	<b>—</b>	<b>39,683</b>
<b>TOTAL EXPENDITURES.....</b>	<b>311,151</b>	<b>1,765</b>	<b>5,067,410</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(299,584)</b>	<b>(21)</b>	<b>(660,584)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds and Certificates of Participation Issued.....	—	—	397,508
Premiums/Discounts.....	—	—	847
Transfers-in.....	13,894	—	260,853
Transfers-out.....	(10,915)	—	(87,797)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>2,979</b>	<b>—</b>	<b>571,411</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>(296,605)</b>	<b>(21)</b>	<b>(89,173)</b>
<b>FUND BALANCES (DEFICITS), July 1.....</b>	<b>(443,916)</b>	<b>11</b>	<b>2,069,612</b>
Increase (Decrease) for Changes in Inventories.....	—	—	(9)
<b>FUND BALANCES (DEFICITS), JUNE 30.....</b>	<b>\$ (740,521)</b>	<b>\$ (10)</b>	<b>\$ 1,980,430</b>

[THIS PAGE LEFT BLANK INTENTIONALLY]

**STATE OF OHIO**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

(dollars in thousands)

	<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>		
	<b>BUDGET</b>		<b>VARIANCE</b>
	<b>FINAL</b>	<b>ACTUAL</b>	<b>WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</b>
<b>REVENUES:</b>			
Income Taxes.....		\$ 10,408	
Sales Taxes.....		22,842	
Corporate and Public Utility Taxes.....		1,026	
Motor Vehicle Fuel Taxes.....		5,974	
Other Taxes.....		31,695	
Licenses, Permits and Fees.....		644,038	
Sales, Services and Charges.....		18,757	
Federal Government.....		657,352	
Investment Income.....		2,656	
Other.....		107,913	
<b>TOTAL REVENUES.....</b>		<b>1,502,661</b>	
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Primary, Secondary and Other Education.....	\$ 1,448	907	\$ 541
Higher Education Support.....	13,634	13,621	13
Public Assistance and Medicaid.....	—	—	—
Health and Human Services.....	—	—	—
Justice and Public Protection.....	486,416	405,792	80,624
Environmental Protection and Natural Resources.....	567	336	231
Transportation.....	6,976	4,885	2,091
General Government.....	258,272	216,908	41,364
Community and Economic Development.....	2,536,180	2,051,358	484,822
<b>CAPITAL OUTLAY.....</b>	<b>115,137</b>	<b>94,424</b>	<b>20,713</b>
<b>DEBT SERVICE.....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 3,418,630</b>	<b>2,788,231</b>	<b>\$ 630,399</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>			
<b>OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(1,285,570)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		179,408	
Transfers-in.....		81,652	
Transfers-out.....		(106,411)	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>154,649</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(1,130,921)</b>	
<b>BUDGETARY FUND BALANCES</b>			
(DEFICITS), JULY 1.....		(495,537)	
Outstanding Encumbrances at Beginning of Fiscal Year.....		1,184,099	
<b>BUDGETARY FUND BALANCES</b>			
(DEFICITS), JUNE 30.....		<b>\$ (442,359)</b>	

HEALTH			MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES		
BUDGET		VARIANCE WITH FINAL BUDGET	BUDGET		VARIANCE WITH FINAL BUDGET
FINAL	ACTUAL	POSITIVE/ (NEGATIVE)	FINAL	ACTUAL	POSITIVE/ (NEGATIVE)
	\$ —			\$ —	
	—			—	
	—			—	
	—			—	
	36,164			19,012	
	4,210			139	
	542,811			3,225,802	
	64			—	
	103,308			172,960	
	<u>686,557</u>			<u>3,417,913</u>	
\$ —	—	\$ —	\$ —	—	\$ —
—	—	—	—	—	—
—	—	—	2,166,377	2,141,064	25,313
827,755	753,362	74,393	2,202,321	2,128,151	74,170
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
51,558	436	51,122	—	—	—
6,425	6,183	242	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
<u>\$ 885,738</u>	<u>759,981</u>	<u>\$ 125,757</u>	<u>\$ 4,368,698</u>	<u>4,269,215</u>	<u>\$ 99,483</u>
	<u>(73,424)</u>			<u>(851,302)</u>	
	—			—	
	4,068			—	
	<u>(1,324)</u>			<u>(749)</u>	
	<u>2,744</u>			<u>(749)</u>	
	<u>(70,680)</u>			<u>(852,051)</u>	
	9,335			(495,310)	
	<u>37,657</u>			<u>642,537</u>	
	<u>\$ (23,688)</u>			<u>\$ (704,824)</u>	

(continued)

**STATE OF OHIO**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

(dollars in thousands)  
(continued)

	<b>HIGHWAY SAFETY</b>		
	<b>BUDGET</b>		<b>VARIANCE</b>
	<b>FINAL</b>	<b>ACTUAL</b>	<b>WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</b>
<b>REVENUES:</b>			
Income Taxes.....		\$ —	
Sales Taxes.....		—	
Corporate and Public Utility Taxes.....		—	
Motor Vehicle Fuel Taxes.....		—	
Other Taxes.....		—	
Licenses, Permits and Fees.....		346,707	
Sales, Services and Charges.....		13,467	
Federal Government.....		23,689	
Investment Income.....		1,368	
Other.....		35,492	
<b>TOTAL REVENUES.....</b>		<b>420,723</b>	
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Primary, Secondary and Other Education.....	\$ —	—	\$ —
Higher Education Support.....	—	—	—
Public Assistance and Medicaid.....	—	—	—
Health and Human Services.....	235	233	2
Justice and Public Protection.....	553,285	445,300	107,985
Environmental Protection and Natural Resources.....	—	—	—
Transportation.....	—	—	—
General Government.....	—	—	—
Community and Economic Development.....	—	—	—
<b>CAPITAL OUTLAY.....</b>	<b>7,831</b>	<b>4,384</b>	<b>3,447</b>
<b>DEBT SERVICE.....</b>	<b>13,337</b>	<b>13,327</b>	<b>10</b>
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 574,688</b>	<b>463,244</b>	<b>\$ 111,444</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>			
<b>OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(42,521)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		—	
Transfers-in.....		41,890	
Transfers-out.....		(29,091)	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>12,799</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(29,722)</b>	
<b>BUDGETARY FUND BALANCES</b>			
<b>(DEFICITS), JULY 1.....</b>		<b>154,062</b>	
<b>Outstanding Encumbrances at Beginning of Fiscal Year.....</b>		<b>45,803</b>	
<b>BUDGETARY FUND BALANCES</b>			
<b>(DEFICITS), JUNE 30.....</b>		<b>\$ 170,143</b>	

NATURAL RESOURCES			WILDLIFE AND WATERWAYS SAFETY		
<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET</u>	<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET</u>
<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>
	\$ —			\$ —	
	—			—	
	—			—	
	—			17,362	
	10,550			—	
	127,366			43,365	
	3,035			530	
	57,340			28,542	
	160			487	
	57,235			2,795	
	<u>255,686</u>			<u>93,081</u>	
\$ —	—	\$ —	\$ —	—	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
630	570	60	—	—	—
328,898	262,780	66,118	107,605	92,313	15,292
—	—	—	—	—	—
15,170	9,216	5,954	—	—	—
2,604	1,743	861	—	—	—
—	—	—	36,323	17,817	18,506
—	—	—	—	—	—
<u>\$ 347,302</u>	<u>274,309</u>	<u>\$ 72,993</u>	<u>\$ 143,928</u>	<u>110,130</u>	<u>\$ 33,798</u>
	<u>(18,623)</u>			<u>(17,049)</u>	
	—			—	
	2,968			3	
	<u>(6,551)</u>			<u>(22)</u>	
	<u>(3,583)</u>			<u>(19)</u>	
	<u>(22,206)</u>			<u>(17,068)</u>	
	137,536			49,916	
	<u>40,877</u>			<u>17,272</u>	
	<u>\$ 156,207</u>			<u>\$ 50,120</u>	

(continued)

**STATE OF OHIO**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

(dollars in thousands)  
(continued)

	<b>LOCAL INFRASTRUCTURE AND TRANSPORTATION IMPROVEMENTS</b>		
			<b>VARIANCE WITH FINAL BUDGET</b>
	<b>BUDGET</b>		<b>BUDGET</b>
	<b>FINAL</b>	<b>ACTUAL</b>	<b>POSITIVE/ (NEGATIVE)</b>
<b>REVENUES:</b>			
Income Taxes.....		\$ —	
Sales Taxes.....		—	
Corporate and Public Utility Taxes.....		—	
Motor Vehicle Fuel Taxes.....		—	
Other Taxes.....		—	
Licenses, Permits and Fees.....		—	
Sales, Services and Charges.....		—	
Federal Government.....		—	
Investment Income.....		2,423	
Other.....		31,088	
<b>TOTAL REVENUES.....</b>		<b>33,511</b>	
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Primary, Secondary and Other Education.....	\$ —	—	\$ —
Higher Education Support.....	—	—	—
Public Assistance and Medicaid.....	—	—	—
Health and Human Services.....	—	—	—
Justice and Public Protection.....	—	—	—
Environmental Protection and Natural Resources.....	—	—	—
Transportation.....	—	—	—
General Government.....	—	—	—
Community and Economic Development.....	951,380	280,452	670,928
<b>CAPITAL OUTLAY.....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>DEBT SERVICE.....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 951,380</b>	<b>280,452</b>	<b>\$ 670,928</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(246,941)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		118,947	
Transfers-in.....		163,876	
Transfers-out.....		(5,167)	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>277,656</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>30,715</b>	
<b>BUDGETARY FUND BALANCES</b>			
(DEFICITS), JULY 1.....		348,441	
Outstanding Encumbrances at Beginning of Fiscal Year.....		41	
<b>BUDGETARY FUND BALANCES (DEFICITS), JUNE 30.....</b>		<b>\$ 379,197</b>	

TOBACCO SETTLEMENT			CLEAN OHIO PROGRAM		
BUDGET		VARIANCE WITH FINAL BUDGET	BUDGET		VARIANCE WITH FINAL BUDGET
FINAL	ACTUAL	POSITIVE/ (NEGATIVE)	FINAL	ACTUAL	POSITIVE/ (NEGATIVE)
	\$ —			\$ —	
	—			—	
	—			—	
	—			—	
	—			—	
	—			—	
	467			408	
	1,871			824	
	<u>2,338</u>			<u>1,232</u>	
\$ —	—	\$ —	\$ —	—	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
7,931	6,709	1,222	—	—	—
4,877	3,068	1,809	—	—	—
15,491	13,957	1,534	24,307	11,359	12,948
—	—	—	—	—	—
—	—	—	—	—	—
67,296	66,385	911	268,952	162,257	106,695
—	—	—	—	—	—
—	—	—	22	—	22
<u>\$ 95,595</u>	<u>90,119</u>	<u>\$ 5,476</u>	<u>\$ 293,281</u>	<u>173,616</u>	<u>\$ 119,665</u>
	<u>(87,781)</u>			<u>(172,384)</u>	
	—			100,000	
	15,442			291	
	(509)			(455)	
	<u>14,933</u>			<u>99,836</u>	
	<u>(72,848)</u>			<u>(72,548)</u>	
	25,304			(10,264)	
	<u>69,033</u>			<u>60,898</u>	
	<u>\$ 21,489</u>			<u>\$ (21,914)</u>	

(continued)



**STATE OF OHIO**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

(dollars in thousands)  
(continued)

	<b>HIGHER EDUCATION IMPROVEMENTS</b>		
			<b>VARIANCE</b>
	<b>BUDGET</b>		<b>WITH</b>
	<b>FINAL</b>	<b>ACTUAL</b>	<b>FINAL</b>
			<b>BUDGET</b>
			<b>POSITIVE/ (NEGATIVE)</b>
<b>REVENUES:</b>			
Income Taxes.....		\$ —	
Sales Taxes.....		—	
Corporate and Public Utility Taxes.....		—	
Motor Vehicle Fuel Taxes.....		—	
Other Taxes.....		—	
Licenses, Permits and Fees.....		—	
Sales, Services and Charges.....		—	
Federal Government.....		—	
Investment Income.....		10,915	
Other.....		—	
<b>TOTAL REVENUES.....</b>		<b>10,915</b>	
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Primary, Secondary and Other Education.....	\$ —	\$ —	\$ —
Higher Education Support.....	1,111,716	601,574	510,142
Public Assistance and Medicaid.....	—	—	—
Health and Human Services.....	—	—	—
Justice and Public Protection.....	—	—	—
Environmental Protection and Natural Resources.....	—	—	—
Transportation.....	—	—	—
General Government.....	—	—	—
Community and Economic Development.....	—	—	—
<b>CAPITAL OUTLAY.....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>DEBT SERVICE.....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 1,111,716</b>	<b>601,574</b>	<b>\$ 510,142</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>			
<b>OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(590,659)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		—	
Transfers-in.....		—	
Transfers-out.....		(10,915)	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>(10,915)</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(601,574)</b>	
<b>BUDGETARY FUND BALANCES</b>			
(DEFICITS), JULY 1.....		393,116	
Outstanding Encumbrances at Beginning of Fiscal Year.....		96,549	
<b>BUDGETARY FUND BALANCES</b>			
(DEFICITS), JUNE 30.....		<b>\$ (111,909)</b>	

<u>HELP AMERICA VOTE ACT</u>			<u>TOTAL</u>		
<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET</u>	<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET</u>
<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>
	\$ —			\$ 10,408	
	—			22,842	
	—			1,026	
	—			23,336	
	—			42,245	
	—			1,216,652	
	—			40,138	
	4,451			4,539,987	
	33			18,981	
	6			513,492	
	<u>4,490</u>			<u>6,429,107</u>	
\$ —	—	\$ —	\$ 1,448	907	\$ 541
—	—	—	1,125,350	615,195	510,155
—	—	—	2,166,377	2,141,064	25,313
—	—	—	3,038,242	2,888,455	149,787
—	—	—	1,045,208	854,730	190,478
—	—	—	476,868	380,745	96,123
—	—	—	6,976	4,885	2,091
3,032	1,869	1,163	328,032	228,429	99,603
—	—	—	3,832,837	2,568,378	1,264,459
—	—	—	159,291	116,625	42,666
—	—	—	13,359	13,327	32
<u>\$ 3,032</u>	<u>1,869</u>	<u>\$ 1,163</u>	<u>\$ 12,193,988</u>	<u>9,812,740</u>	<u>\$ 2,381,248</u>
	<u>2,621</u>			<u>(3,383,633)</u>	
	—			398,355	
	—			310,190	
	—			(161,194)	
	—			<u>547,351</u>	
	<u>2,621</u>			<u>(2,836,282)</u>	
	1,352			117,951	
	32			2,194,798	
	<u>\$ 4,005</u>			<u>\$ (523,533)</u>	

## ***NONMAJOR DEBT SERVICE FUNDS***

---

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

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

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

The **Highway Improvements General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2g of Article VIII, Ohio Constitution, to finance the acquisition of rights-of-way and the construction and reconstruction of the State's highways and urban extensions.

The **Development General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2h of Article VIII, Ohio Constitution, to finance the construction, improvement, and development of higher education facilities, public schools, and natural resources.

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

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

The **Vietnam Conflict Compensation General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2j of Article VIII, Ohio Constitution, to provide funding for the compensation to Ohioans that served in the military during the Vietnam Conflict.

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

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

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

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

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

---

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

The **Third Frontier Research/Development General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2p of Article VIII, Ohio Constitution, to finance research and development in support of Ohio industry, commerce, and business.

The **Job Ready Site Development General Obligations Fund** accounts for the payment of principal and interest on general obligation bonds that have been authorized under Section 2p of Article VIII, Ohio Constitution, to finance the development of sites for industry, distribution, commerce, and research and development.

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

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

The **Revitalization Project Revenue Bonds Fund** accounts for the payment of principal and interest on revenue bonds to finance the costs of environmentally safe and productive development, use, or reuse of publicly and privately owned lands, including those within urban areas.

The **Chapter 154 Special Obligations Fund** accounts for the payment of principal and interest on special obligation bonds issued to finance the construction of higher education facilities, mental health facilities, and parks and recreation projects and state park facilities.

The **Ohio Building Authority Special Obligations Fund** accounts for the payment of principal and interest on special obligation bonds issued to finance the construction of state office buildings and the costs of capital improvements for the Departments of Administrative Services, Youth Services, Transportation, Rehabilitation and Correction, Natural Resources, and Public Safety and for the Cultural Facilities Commission.

The **Transportation Certificates of Participation Fund** accounts for the payment of certificate of participation-related obligations that financed the acquisition of the Department of Transportation’s Panhandle Rail Line Project.

The **OAKS Certificates of Participation Fund** accounts for the payment of certificate of participation-related obligations that finance the State’s enterprise resource planning system project, known as the Ohio Administrative Knowledge System (OAKS).

The **STARS Certificates of Participation Fund** accounts for the payment of certificates of participation related obligations that finance the State’s Taxation Accounting and Revenue System, known as STARS.

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
**JUNE 30, 2010**  
(dollars in thousands)

	<b>COAL RESEARCH/ DEVELOPMENT GENERAL OBLIGATIONS</b>	<b>IMPROVEMENTS GENERAL OBLIGATIONS</b>	<b>HIGHWAY IMPROVEMENTS GENERAL OBLIGATIONS</b>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 168	\$ —	\$ —
Cash and Cash Equivalents.....	—	130	55
Investments.....	—	—	—
Collateral on Lent Securities.....	48	—	—
Other Assets .....	—	—	—
<b>TOTAL ASSETS .....</b>	<b>\$ 216</b>	<b>\$ 130</b>	<b>\$ 55</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Obligations Under Securities Lending.....	48	—	—
Interfund Payable.....	—	—	—
Refund and Other Liabilities.....	—	130	55
<b>TOTAL LIABILITIES.....</b>	<b>48</b>	<b>130</b>	<b>55</b>
<b>FUND BALANCES:</b>			
Reserved for:			
Debt Service.....	168	—	—
Other:			
Assets in Excess of Debt Service Requirements.....	—	—	—
<b>TOTAL FUND BALANCES.....</b>	<b>168</b>	<b>—</b>	<b>—</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 216</b>	<b>\$ 130</b>	<b>\$ 55</b>

<b>DEVELOPMENT GENERAL OBLIGATIONS</b>	<b>HIGHWAY GENERAL OBLIGATIONS</b>	<b>PUBLIC IMPROVEMENTS GENERAL OBLIGATIONS</b>	<b>VIETNAM CONFLICT COMPENSATION GENERAL OBLIGATIONS</b>	<b>LOCAL INFRASTRUCTURE IMPROVEMENTS GENERAL OBLIGATIONS</b>	<b>STATE PROJECTS GENERAL OBLIGATIONS</b>
\$ —	\$ —	\$ —	\$ —	\$ 33	\$ 8
225	170	96	28	—	—
—	—	—	—	—	—
—	—	—	—	9	2
—	—	—	—	—	—
<b>\$ 225</b>	<b>\$ 170</b>	<b>\$ 96</b>	<b>\$ 28</b>	<b>\$ 42</b>	<b>\$ 10</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	9	2
—	—	—	—	—	—
225	170	96	25	—	—
<u>225</u>	<u>170</u>	<u>96</u>	<u>25</u>	<u>9</u>	<u>2</u>
—	—	—	—	33	8
—	—	—	3	—	—
—	—	—	3	33	8
<b>\$ 225</b>	<b>\$ 170</b>	<b>\$ 96</b>	<b>\$ 28</b>	<b>\$ 42</b>	<b>\$ 10</b>

(continued)

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
**JUNE 30, 2010**  
(dollars in thousands)  
(continued)

	<b>HIGHWAY CAPITAL IMPROVEMENTS GENERAL OBLIGATIONS</b>	<b>HIGHER EDUCATION CAPITAL FACILITIES GENERAL OBLIGATIONS</b>	<b>COMMON SCHOOLS CAPITAL FACILITIES GENERAL OBLIGATIONS</b>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 242	\$ 3	\$ 5
Cash and Cash Equivalents.....	—	—	—
Investments.....	—	—	—
Collateral on Lent Securities.....	69	1	1
Other Assets .....	—	—	—
<b>TOTAL ASSETS .....</b>	<b>\$ 311</b>	<b>\$ 4</b>	<b>\$ 6</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Obligations Under Securities Lending.....	69	1	1
Interfund Payable.....	—	—	—
Refund and Other Liabilities.....	—	—	—
<b>TOTAL LIABILITIES.....</b>	<b>69</b>	<b>1</b>	<b>1</b>
<b>FUND BALANCES:</b>			
Reserved for:			
Debt Service.....	242	3	5
Other:			
Assets in Excess of Debt Service Requirements.....	—	—	—
<b>TOTAL FUND BALANCES.....</b>	<b>242</b>	<b>3</b>	<b>5</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 311</b>	<b>\$ 4</b>	<b>\$ 6</b>

<b>CONSERVATION PROJECTS GENERAL OBLIGATIONS</b>	<b>THIRD FRONTIER RESEARCH/ DEVELOPMENT GENERAL OBLIGATIONS</b>	<b>JOB READY SITE DEVELOPMENT GENERAL OBLIGATIONS</b>	<b>ECONOMIC DEVELOPMENT REVENUE BONDS</b>	<b>INFRASTRUCTURE BANK REVENUE BONDS</b>	<b>REVITALIZATION PROJECT REVENUE BONDS</b>
\$ 5	\$ 2	\$ 4	\$ —	\$ —	\$ —
—	—	—	62	—	—
—	—	—	18,524	12,542	8,486
1	1	1	—	—	—
—	—	—	—	—	—
<b>\$ 6</b>	<b>\$ 3</b>	<b>\$ 5</b>	<b>\$ 18,586</b>	<b>\$ 12,542</b>	<b>\$ 8,486</b>
\$ —	\$ —	\$ —	\$ 62	\$ 234	\$ —
1	1	1	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
<b>1</b>	<b>1</b>	<b>1</b>	<b>62</b>	<b>234</b>	<b>—</b>
5	2	4	18,524	12,308	8,486
—	—	—	—	—	—
<b>5</b>	<b>2</b>	<b>4</b>	<b>18,524</b>	<b>12,308</b>	<b>8,486</b>
<b>\$ 6</b>	<b>\$ 3</b>	<b>\$ 5</b>	<b>\$ 18,586</b>	<b>\$ 12,542</b>	<b>\$ 8,486</b>

(continued)



**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
**JUNE 30, 2010**  
(dollars in thousands)  
(continued)

	<u>CHAPTER 154 SPECIAL OBLIGATIONS</u>	<u>OHIO BUILDING AUTHORITY SPECIAL OBLIGATIONS</u>	<u>TRANSPORTATION CERTIFICATES OF PARTICIPATION</u>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ —	\$ —	\$ —
Cash and Cash Equivalents.....	59	—	—
Investments.....	52	640	948
Collateral on Lent Securities.....	—	—	—
Other Assets .....	—	20	—
<b>TOTAL ASSETS .....</b>	<b>\$ 111</b>	<b>\$ 660</b>	<b>\$ 948</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable .....	\$ —	\$ 56	\$ —
Obligations Under Securities Lending.....	—	—	—
Interfund Payable.....	—	1	—
Refund and Other Liabilities.....	—	59	—
<b>TOTAL LIABILITIES.....</b>	<b>—</b>	<b>116</b>	<b>—</b>
<b>FUND BALANCES:</b>			
Reserved for:			
Debt Service.....	111	544	948
Other:			
Assets in Excess of Debt Service Requirements.....	—	—	—
<b>TOTAL FUND BALANCES.....</b>	<b>111</b>	<b>544</b>	<b>948</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 111</b>	<b>\$ 660</b>	<b>\$ 948</b>

<b>OAKS CERTIFICATES OF PARTICIPATION</b>	<b>STARS CERTIFICATES OF PARTICIPATION</b>	<b>TOTAL</b>
\$ —	\$ —	\$ 470
—	—	825
14	13	41,219
—	—	133
—	—	20
<b>\$ 14</b>	<b>\$ 13</b>	<b>\$ 42,667</b>

\$ 12	\$ 13	\$ 377
—	—	133
—	—	1
—	—	760
<u>12</u>	<u>13</u>	<u>1,271</u>

2	—	41,393
—	—	3
<u>2</u>	<u>—</u>	<u>41,396</u>
<b>\$ 14</b>	<b>\$ 13</b>	<b>\$ 42,667</b>

# STATE OF OHIO

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

### NONMAJOR DEBT SERVICE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

(dollars in thousands)

	COAL RESEARCH/ DEVELOPMENT GENERAL OBLIGATIONS	VIETNAM CONFLICT COMPENSATION GENERAL OBLIGATIONS	LOCAL INFRASTRUCTURE IMPROVEMENTS GENERAL OBLIGATIONS
<b>REVENUES:</b>			
Investment Income.....	\$ 9	\$ —	\$ 1
Other.....	32,473	—	132
<b>TOTAL REVENUES.....</b>	<b>32,482</b>	<b>—</b>	<b>133</b>
<b>EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Community and Economic Development.....	400	—	—
<b>DEBT SERVICE.....</b>	<b>8,738</b>	<b>—</b>	<b>110,763</b>
<b>TOTAL EXPENDITURES.....</b>	<b>9,138</b>	<b>—</b>	<b>110,763</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>23,344</b>	<b>—</b>	<b>(110,630)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds and Certificates of Participation Issued.....	—	—	1,059
Refunding Bonds Issued.....	—	—	105,684
Payment to Refunded Bond Escrow Agents.....	(32,283)	—	(112,382)
Premiums/Discounts.....	400	—	7,384
Transfers-in.....	8,693	—	108,907
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>(23,190)</b>	<b>—</b>	<b>110,652</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>154</b>	<b>—</b>	<b>22</b>
<b>FUND BALANCES, July 1.....</b>	<b>14</b>	<b>3</b>	<b>11</b>
<b>FUND BALANCES, JUNE 30.....</b>	<b>\$ 168</b>	<b>\$ 3</b>	<b>\$ 33</b>

<b>STATE PROJECTS GENERAL OBLIGATIONS</b>	<b>HIGHWAY CAPITAL IMPROVEMENTS GENERAL OBLIGATIONS</b>	<b>HIGHER EDUCATION CAPITAL FACILITIES GENERAL OBLIGATIONS</b>	<b>COMMON SCHOOLS CAPITAL FACILITIES GENERAL OBLIGATIONS</b>	<b>CONSERVATION PROJECTS GENERAL OBLIGATIONS</b>	<b>THIRD FRONTIER RESEARCH/ DEVELOPMENT GENERAL OBLIGATIONS</b>
\$ 1	\$ 439	\$ 1	\$ 1	\$ 3	\$ 19
4	26	16	124	5	11
<b>5</b>	<b>465</b>	<b>17</b>	<b>125</b>	<b>8</b>	<b>30</b>
—	—	—	—	—	—
26,109	171,793	73,544	150,743	19,716	21,451
<b>26,109</b>	<b>171,793</b>	<b>73,544</b>	<b>150,743</b>	<b>19,716</b>	<b>21,451</b>
<b>(26,104)</b>	<b>(171,328)</b>	<b>(73,527)</b>	<b>(150,618)</b>	<b>(19,708)</b>	<b>(21,421)</b>
247	1,426	10	13	338	—
5,284	—	382,020	425,672	34,040	—
(5,356)	—	(426,680)	(483,134)	(37,882)	—
588	—	46,760	59,811	4,893	5,390
25,348	169,408	71,418	148,231	18,324	16,029
<b>26,111</b>	<b>170,834</b>	<b>73,528</b>	<b>150,593</b>	<b>19,713</b>	<b>21,419</b>
<b>7</b>	<b>(494)</b>	<b>1</b>	<b>(25)</b>	<b>5</b>	<b>(2)</b>
1	736	2	30	—	4
<b>\$ 8</b>	<b>\$ 242</b>	<b>\$ 3</b>	<b>\$ 5</b>	<b>\$ 5</b>	<b>\$ 2</b>

(continued)

# STATE OF OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

(dollars in thousands)

(continued)

	JOB READY SITE DEVELOPMENT GENERAL OBLIGATIONS	ECONOMIC DEVELOPMENT REVENUE BONDS	INFRASTRUCTURE BANK REVENUE BONDS
<b>REVENUES:</b>			
Investment Income.....	\$ 3	\$ 13	\$ 645
Other.....	3	—	—
<b>TOTAL REVENUES.....</b>	<b>6</b>	<b>13</b>	<b>645</b>
<b>EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Community and Economic Development.....	—	—	—
<b>DEBT SERVICE.....</b>	<b>4,812</b>	<b>33,498</b>	<b>149,179</b>
<b>TOTAL EXPENDITURES.....</b>	<b>4,812</b>	<b>33,498</b>	<b>149,179</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(4,806)</b>	<b>(33,485)</b>	<b>(148,534)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds and Certificates of Participation Issued.....	255	853	1,006
Refunding Bonds Issued.....	—	—	—
Payment to Refunded Bond Escrow Agents.....	—	—	—
Premiums/Discounts.....	1,054	—	5,134
Transfers-in.....	3,501	35,865	145,094
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>4,810</b>	<b>36,718</b>	<b>151,234</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>4</b>	<b>3,233</b>	<b>2,700</b>
<b>FUND BALANCES, July 1.....</b>	<b>—</b>	<b>15,291</b>	<b>9,608</b>
<b>FUND BALANCES, JUNE 30.....</b>	<b>\$ 4</b>	<b>\$ 18,524</b>	<b>\$ 12,308</b>

<b>REVITALIZATION PROJECT REVENUE BONDS</b>	<b>CHAPTER 154 SPECIAL OBLIGATIONS</b>	<b>OHIO BUILDING AUTHORITY SPECIAL OBLIGATIONS</b>	<b>TRANSPORTATION CERTIFICATES OF PARTICIPATION</b>	<b>OAKS CERTIFICATES OF PARTICIPATION</b>	<b>STARS CERTIFICATES OF PARTICIPATION</b>
\$ 6	\$ 7	\$ —	\$ 72	\$ —	\$ —
—	—	762	696	—	—
<b>6</b>	<b>7</b>	<b>762</b>	<b>768</b>	<b>—</b>	<b>—</b>
—	—	—	—	—	—
15,151	213,992	108,731	767	17,991	4,968
<b>15,151</b>	<b>213,992</b>	<b>108,731</b>	<b>767</b>	<b>17,991</b>	<b>4,968</b>
<b>(15,145)</b>	<b>(213,985)</b>	<b>(107,969)</b>	<b>1</b>	<b>(17,991)</b>	<b>(4,968)</b>
254	—	336	—	—	—
—	—	201,510	—	—	—
—	—	(221,649)	—	—	—
889	2,299	22,099	—	—	—
14,228	211,682	106,200	—	17,977	4,960
<b>15,371</b>	<b>213,981</b>	<b>108,496</b>	<b>—</b>	<b>17,977</b>	<b>4,960</b>
<b>226</b>	<b>(4)</b>	<b>527</b>	<b>1</b>	<b>(14)</b>	<b>(8)</b>
8,260	115	17	947	16	8
<b>\$ 8,486</b>	<b>\$ 111</b>	<b>\$ 544</b>	<b>\$ 948</b>	<b>\$ 2</b>	<b>\$ —</b>

(continued)

# STATE OF OHIO

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

### NONMAJOR DEBT SERVICE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

(dollars in thousands)

(continued)

	<u>TOTAL</u>
<b>REVENUES:</b>	
Investment Income.....	\$ 1,220
Other.....	34,252
<b>TOTAL REVENUES.....</b>	<b><u>35,472</u></b>
<b>EXPENDITURES:</b>	
<b>CURRENT OPERATING:</b>	
Community and Economic Development.....	400
<b>DEBT SERVICE.....</b>	<b>1,131,946</b>
<b>TOTAL EXPENDITURES.....</b>	<b><u>1,132,346</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b><u>(1,096,874)</u></b>
<b>OTHER FINANCING SOURCES (USES):</b>	
Bonds and Certificates of Participation Issued.....	5,797
Refunding Bonds Issued.....	1,154,210
Payment to Refunded Bond Escrow Agents.....	(1,319,366)
Premiums/Discounts.....	156,701
Transfers-in.....	1,105,865
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b><u>1,103,207</u></b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>6,333</b>
<b>FUND BALANCES, July 1.....</b>	<b><u>35,063</u></b>
<b>FUND BALANCES, JUNE 30.....</b>	<b><u>\$ 41,396</u></b>

[THIS PAGE LEFT BLANK INTENTIONALLY]



# STATE OF OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

(dollars in thousands)

	COAL RESEARCH/DEVELOPMENT GENERAL OBLIGATIONS		
			VARIANCE WITH FINAL BUDGET
	BUDGET		BUDGET
	FINAL	ACTUAL	POSITIVE/ (NEGATIVE)
<b>REVENUES:</b>			
Investment Income.....		\$ 9	
Other.....		8,736	
<b>TOTAL REVENUES.....</b>		<b>8,745</b>	
<b>BUDGETARY EXPENDITURES:</b>			
DEBT SERVICE.....	\$ 9,968	8,750	\$ 1,218
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 9,968</b>	<b>8,750</b>	<b>\$ 1,218</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>			
		(5)	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		—	
Transfers-in.....		147	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>147</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>142</b>	
<b>BUDGETARY FUND BALANCES, JULY 1.....</b>		<b>14</b>	
<b>BUDGETARY FUND BALANCES (DEFICITS), JUNE 30.....</b>		<b>\$ 156</b>	

LOCAL INFRASTRUCTURE IMPROVEMENTS

GENERAL OBLIGATIONS

STATE PROJECTS GENERAL OBLIGATIONS

LOCAL INFRASTRUCTURE IMPROVEMENTS GENERAL OBLIGATIONS			STATE PROJECTS GENERAL OBLIGATIONS		
<u>BUDGET</u>		VARIANCE WITH FINAL BUDGET	<u>BUDGET</u>		VARIANCE WITH FINAL BUDGET
<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>
	\$ 1			\$ 1	
	109,038			25,351	
	<u>109,039</u>			<u>25,352</u>	
\$ 148,332	109,169	\$ 39,163	\$ 26,334	25,760	\$ 574
<u>\$ 148,332</u>	<u>109,169</u>	<u>\$ 39,163</u>	<u>\$ 26,334</u>	<u>25,760</u>	<u>\$ 574</u>
	<u>(130)</u>			<u>(408)</u>	
	6			395	
	<u>6</u>			<u>395</u>	
	<u>(124)</u>			<u>(13)</u>	
	11			2	
	<u>\$ (113)</u>			<u>\$ (11)</u>	

(continued)

# STATE OF OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

(dollars in thousands)

(continued)

	HIGHWAY CAPITAL IMPROVEMENTS GENERAL OBLIGATIONS		
	BUDGET		VARIANCE WITH FINAL BUDGET
	FINAL	ACTUAL	POSITIVE/ (NEGATIVE)
<b>REVENUES:</b>			
Investment Income.....		\$ 439	
Other.....		26	
<b>TOTAL REVENUES.....</b>		<b>465</b>	
<b>BUDGETARY EXPENDITURES:</b>			
DEBT SERVICE.....	\$ 202,074	170,376	\$ 31,698
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 202,074</b>	<b>170,376</b>	<b>\$ 31,698</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(169,911)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		—	
Transfers-in.....		169,408	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>169,408</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(503)</b>	
<b>BUDGETARY FUND BALANCES, JULY 1.....</b>		<b>736</b>	
<b>BUDGETARY FUND BALANCES (DEFICITS), JUNE 30.....</b>		<b>\$ 233</b>	

HIGHER EDUCATION CAPITAL FACILITIES  
GENERAL OBLIGATIONS

COMMON SCHOOLS CAPITAL FACILITIES  
GENERAL OBLIGATIONS

HIGHER EDUCATION CAPITAL FACILITIES GENERAL OBLIGATIONS			COMMON SCHOOLS CAPITAL FACILITIES GENERAL OBLIGATIONS		
<u>BUDGET</u>		VARIANCE WITH FINAL BUDGET	<u>BUDGET</u>		VARIANCE WITH FINAL BUDGET
FINAL	ACTUAL	POSITIVE/ (NEGATIVE)	FINAL	ACTUAL	POSITIVE/ (NEGATIVE)
	\$ 1			\$ 1	
	71,435			148,355	
	<u>71,436</u>			<u>148,356</u>	
\$ 85,318	71,455	\$ 13,863	\$ 192,559	148,410	\$ 44,149
<u>\$ 85,318</u>	<u>71,455</u>	<u>\$ 13,863</u>	<u>\$ 192,559</u>	<u>148,410</u>	<u>\$ 44,149</u>
	(19)			(54)	
	10			13	
	<u>10</u>			<u>13</u>	
	(9)			(41)	
	2			29	
	<u>\$ (7)</u>			<u>\$ (12)</u>	

(continued)

# STATE OF OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

(dollars in thousands)

(continued)

	<u>CONSERVATION PROJECTS GENERAL OBLIGATIONS</u>		
			VARIANCE WITH FINAL BUDGET
	<u>BUDGET</u>		<u>BUDGET</u>
	<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>
<b>REVENUES:</b>			
Investment Income.....		\$ 3	
Other.....		18,327	
<b>TOTAL REVENUES.....</b>		<b>18,330</b>	
<b>BUDGETARY EXPENDITURES:</b>			
DEBT SERVICE.....	\$ 20,711	19,035	\$ 1,676
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 20,711</b>	<b>19,035</b>	<b>\$ 1,676</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(705)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		698	
Transfers-in.....		—	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>698</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(7)</b>	
<b>BUDGETARY FUND BALANCES, JULY 1.....</b>		<b>—</b>	
<b>BUDGETARY FUND BALANCES (DEFICITS), JUNE 30.....</b>		<b>\$ (7)</b>	

THIRD FRONTIER RESEARCH/DEVELOPMENT  
GENERAL OBLIGATIONS

JOB READY SITE DEVELOPMENT  
GENERAL OBLIGATIONS

THIRD FRONTIER RESEARCH/DEVELOPMENT GENERAL OBLIGATIONS			JOB READY SITE DEVELOPMENT GENERAL OBLIGATIONS		
<u>BUDGET</u>		VARIANCE WITH FINAL BUDGET	<u>BUDGET</u>		VARIANCE WITH FINAL BUDGET
<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>
	\$ 19			\$ 3	
	16,044			3,505	
	<u>16,063</u>			<u>3,508</u>	
<u>\$ 21,002</u>	<u>21,002</u>	<u>\$ —</u>	<u>\$ 5,685</u>	<u>4,376</u>	<u>\$ 1,309</u>
<u>\$ 21,002</u>	<u>21,002</u>	<u>\$ —</u>	<u>\$ 5,685</u>	<u>4,376</u>	<u>\$ 1,309</u>
	<u>(4,939)</u>			<u>(868)</u>	
	4,937			864	
	<u>—</u>			<u>—</u>	
	<u>4,937</u>			<u>864</u>	
	(2)			(4)	
	<u>4</u>			<u>—</u>	
	<u>\$ 2</u>			<u>\$ (4)</u>	

(continued)

# STATE OF OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

(dollars in thousands)

(continued)

	TOTAL		VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	BUDGET		
	FINAL	ACTUAL	
<b>REVENUES:</b>			
Investment Income.....		\$ 477	
Other.....		400,817	
<b>TOTAL REVENUES.....</b>		<b>401,294</b>	
<b>BUDGETARY EXPENDITURES:</b>			
DEBT SERVICE.....	\$ 711,983	578,333	\$ 133,650
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 711,983</b>	<b>578,333</b>	<b>\$ 133,650</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(177,039)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		6,923	
Transfers-in.....		169,555	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>176,478</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(561)</b>	
<b>BUDGETARY FUND BALANCES, JULY 1.....</b>		<b>798</b>	
<b>BUDGETARY FUND BALANCES (DEFICITS), JUNE 30.....</b>		<b>\$ 237</b>	

## ***NONMAJOR CAPITAL PROJECTS FUNDS***

---

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

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

The **Mental Health/Developmental Disabilities Facilities Improvements Fund** accounts for special obligation bond proceeds that finance the construction of mental health/developmental disabilities facilities.

The **Parks and Recreation Improvements Fund** accounts for special obligation bond proceeds that finance the capital improvement of parks and recreation facilities.

The **Administrative Services Building Improvements Fund** accounts for special obligation bond proceeds that finance capital improvements for the Department of Administrative Services.

The **Youth Services Building Improvements Fund** accounts for special obligation bond proceeds that finance capital improvements for the Department of Youth Services.

The **Adult Correctional Building Improvements Fund** accounts for special obligation bond proceeds that finance capital improvements for the Department of Rehabilitation and Correction.

The **Highway Safety Building Improvements Fund** accounts for special obligation bond proceeds that finance capital improvements for the Department of Public Safety.

The **Ohio Parks and Natural Resources Fund** accounts for general obligation bond proceeds that finance capital improvements for state and local parks and other natural resources-related projects.

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

The **OAKS Project Fund** accounts for certificate of participation proceeds that finance the costs of the Ohio Administrative Knowledge System (OAKS) project, which is a statewide enterprise resource planning system.

The **STARS Project Fund** accounts for certificate of participation proceeds that finance the costs of the State's Taxation Accounting and Revenue System (STARS) technology project.



**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
**JUNE 30, 2010**  
(dollars in thousands)

	<u>INFRASTRUCTURE BANK OBLIGATIONS</u>	<u>MENTAL HEALTH/ DEVELOPMENTAL DISABILITIES FACILITIES IMPROVEMENTS</u>	<u>PARKS AND RECREATION IMPROVEMENTS</u>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 158,369	\$ 35,808	\$ 13,472
Investments.....	—	—	—
Collateral on Lent Securities.....	45,135	10,205	3,840
<b>TOTAL ASSETS .....</b>	<b>\$ 203,504</b>	<b>\$ 46,013</b>	<b>\$ 17,312</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable .....	\$ 8,537	\$ 1,018	\$ 151
Obligations Under Securities Lending.....	45,135	10,205	3,840
Payable to Component Units.....	—	—	—
<b>TOTAL LIABILITIES.....</b>	<b>53,672</b>	<b>11,223</b>	<b>3,991</b>
<b>FUND BALANCES (DEFICITS):</b>			
Reserved for:			
Encumbrances.....	324,019	43,107	15,483
Unreserved/Undesignated.....	(174,187)	(8,317)	(2,162)
<b>TOTAL FUND BALANCES.....</b>	<b>149,832</b>	<b>34,790</b>	<b>13,321</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 203,504</b>	<b>\$ 46,013</b>	<b>\$ 17,312</b>

<b>ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS</b>	<b>YOUTH SERVICES BUILDING IMPROVEMENTS</b>	<b>ADULT CORRECTIONAL BUILDING IMPROVEMENTS</b>	<b>HIGHWAY SAFETY BUILDING IMPROVEMENTS</b>	<b>OHIO PARKS AND NATURAL RESOURCES</b>	<b>HIGHWAY CAPITAL IMPROVEMENT</b>
\$ 50,929	\$ 13,618	\$ 15,434	\$ 2,092	\$ 32,574	\$ 115,632
—	—	—	—	—	—
14,515	3,881	4,399	596	9,283	32,955
<b>\$ 65,444</b>	<b>\$ 17,499</b>	<b>\$ 19,833</b>	<b>\$ 2,688</b>	<b>\$ 41,857</b>	<b>\$ 148,587</b>
\$ 853	\$ 1,197	\$ 4,007	\$ —	\$ 361	\$ 10,075
14,515	3,881	4,399	596	9,283	32,955
11	—	—	—	—	—
15,379	5,078	8,406	596	9,644	43,030
16,178	17,531	28,249	184	7,674	195,659
33,887	(5,110)	(16,822)	1,908	24,539	(90,102)
50,065	12,421	11,427	2,092	32,213	105,557
<b>\$ 65,444</b>	<b>\$ 17,499</b>	<b>\$ 19,833</b>	<b>\$ 2,688</b>	<b>\$ 41,857</b>	<b>\$ 148,587</b>

(continued)

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
**JUNE 30, 2010**  
(dollars in thousands)  
(continued)

	<u>OAKS PROJECT</u>	<u>STARS PROJECT</u>	<u>TOTAL</u>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ —	\$ —	\$ 437,928
Investments.....	23,753	21,343	45,096
Collateral on Lent Securities.....	—	—	124,809
<b>TOTAL ASSETS .....</b>	<b>\$ 23,753</b>	<b>\$ 21,343</b>	<b>\$ 607,833</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable .....	\$ 1,610	\$ 1,219	\$ 29,028
Obligations Under Securities Lending.....	—	—	124,809
Payable to Component Units.....	—	—	11
<b>TOTAL LIABILITIES.....</b>	<b>1,610</b>	<b>1,219</b>	<b>153,848</b>
<b>FUND BALANCES (DEFICITS):</b>			
Reserved for:			
Encumbrances.....	—	—	648,084
Unreserved/Undesignated.....	22,143	20,124	(194,099)
<b>TOTAL FUND BALANCES.....</b>	<b>22,143</b>	<b>20,124</b>	<b>453,985</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 23,753</b>	<b>\$ 21,343</b>	<b>\$ 607,833</b>

[THIS PAGE LEFT BLANK INTENTIONALLY]

**STATE OF OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

(dollars in thousands)

	<b>INFRASTRUCTURE BANK OBLIGATIONS</b>	<b>MENTAL HEALTH/ DEVELOPMENTAL DISABILITIES FACILITIES IMPROVEMENTS</b>	<b>PARKS AND RECREATION IMPROVEMENTS</b>
<b>REVENUES:</b>			
Investment Income.....	\$ 550	\$ 161	\$ 193
Other.....	—	668	—
<b>TOTAL REVENUES.....</b>	<b>550</b>	<b>829</b>	<b>193</b>
<b>EXPENDITURES:</b>			
<b>CAPITAL OUTLAY.....</b>	<b>222,896</b>	<b>16,989</b>	<b>21,235</b>
<b>DEBT SERVICE.....</b>	<b>—</b>	<b>422</b>	<b>—</b>
<b>TOTAL EXPENDITURES.....</b>	<b>222,896</b>	<b>17,411</b>	<b>21,235</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(222,346)</b>	<b>(16,582)</b>	<b>(21,042)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds and Certificates of Participation Issued.....	213,994	40,000	—
Premiums/Discounts.....	1,006	—	—
Transfers-in.....	34,000	—	—
Transfers-out.....	(34,000)	—	—
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>215,000</b>	<b>40,000</b>	<b>—</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>(7,346)</b>	<b>23,418</b>	<b>(21,042)</b>
<b>FUND BALANCES, July 1.....</b>	<b>157,178</b>	<b>11,372</b>	<b>34,363</b>
<b>FUND BALANCES, JUNE 30.....</b>	<b>\$ 149,832</b>	<b>\$ 34,790</b>	<b>\$ 13,321</b>

<b>ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS</b>	<b>YOUTH SERVICES BUILDING IMPROVEMENTS</b>	<b>ADULT CORRECTIONAL BUILDING IMPROVEMENTS</b>	<b>HIGHWAY SAFETY BUILDING IMPROVEMENTS</b>	<b>OHIO PARKS AND NATURAL RESOURCES</b>	<b>HIGHWAY CAPITAL IMPROVEMENT</b>
\$ 227	\$ 63	\$ 224	\$ 18	\$ 154	\$ 325
—	—	22	—	—	—
<b>227</b>	<b>63</b>	<b>246</b>	<b>18</b>	<b>154</b>	<b>325</b>
24,543	11,496	21,612	—	11,647	135,728
—	—	715	—	—	—
<b>24,543</b>	<b>11,496</b>	<b>22,327</b>	<b>—</b>	<b>11,647</b>	<b>135,728</b>
<b>(24,316)</b>	<b>(11,433)</b>	<b>(22,081)</b>	<b>18</b>	<b>(11,493)</b>	<b>(135,403)</b>
39,744	14,920	—	—	29,753	168,574
256	80	—	—	247	—
—	—	—	—	—	20,000
—	—	—	—	—	(20,000)
<b>40,000</b>	<b>15,000</b>	<b>—</b>	<b>—</b>	<b>30,000</b>	<b>168,574</b>
<b>15,684</b>	<b>3,567</b>	<b>(22,081)</b>	<b>18</b>	<b>18,507</b>	<b>33,171</b>
34,381	8,854	33,508	2,074	13,706	72,386
<b>\$ 50,065</b>	<b>\$ 12,421</b>	<b>\$ 11,427</b>	<b>\$ 2,092</b>	<b>\$ 32,213</b>	<b>\$ 105,557</b>

(continued)

**STATE OF OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

(dollars in thousands)  
(continued)

	<u>OAKS PROJECT</u>	<u>STARS PROJECT</u>	<u>TOTAL</u>
<b>REVENUES:</b>			
Investment Income.....	\$ 12	\$ 8	\$ 1,935
Other.....	—	—	690
<b>TOTAL REVENUES.....</b>	<b>12</b>	<b>8</b>	<b>2,625</b>
<b>EXPENDITURES:</b>			
<b>CAPITAL OUTLAY.....</b>	<b>25,543</b>	<b>8,467</b>	<b>500,156</b>
<b>DEBT SERVICE.....</b>	<b>—</b>	<b>—</b>	<b>1,137</b>
<b>TOTAL EXPENDITURES.....</b>	<b>25,543</b>	<b>8,467</b>	<b>501,293</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b> <b>OVER (UNDER) EXPENDITURES.....</b>	<b>(25,531)</b>	<b>(8,459)</b>	<b>(498,668)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds and Certificates of Participation Issued.....	—	—	506,985
Premiums/Discounts.....	—	—	1,589
Transfers-in.....	51	—	54,051
Transfers-out.....	—	—	(54,000)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>51</b>	<b>—</b>	<b>508,625</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>(25,480)</b>	<b>(8,459)</b>	<b>9,957</b>
<b>FUND BALANCES, July 1.....</b>	<b>47,623</b>	<b>28,583</b>	<b>444,028</b>
<b>FUND BALANCES, JUNE 30.....</b>	<b>\$ 22,143</b>	<b>\$ 20,124</b>	<b>\$ 453,985</b>

[THIS PAGE LEFT BLANK INTENTIONALLY]



# STATE OF OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR CAPITAL PROJECT FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

(dollars in thousands)

	INFRASTRUCTURE BANK OBLIGATIONS		
	BUDGET		VARIANCE
	FINAL	ACTUAL	WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
<b>REVENUES:</b>			
Investment Income.....		\$ 548	
Other.....		—	
<b>TOTAL REVENUES.....</b>		<b>548</b>	
<b>BUDGETARY EXPENDITURES:</b>			
CAPITAL OUTLAY.....	\$ 728,776	560,497	\$ 168,279
DEBT SERVICE.....	—	—	—
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 728,776</b>	<b>560,497</b>	<b>\$ 168,279</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(559,949)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		215,000	
Transfers-in.....		34,000	
Transfers-out.....		(34,000)	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>215,000</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(344,949)</b>	
<b>BUDGETARY FUND BALANCES (DEFICITS), JULY 1.....</b>		<b>(256,437)</b>	
<b>Outstanding Encumbrances at Beginning of Fiscal Year.....</b>		<b>427,198</b>	
<b>BUDGETARY FUND BALANCES (DEFICITS), JUNE 30.....</b>		<b>\$ (174,188)</b>	

MENTAL HEALTH/DEVELOPMENTAL DISABILITIES FACILITIES IMPROVEMENTS			PARKS AND RECREATION IMPROVEMENTS		
<u>BUDGET</u>		VARIANCE WITH FINAL BUDGET	<u>BUDGET</u>		VARIANCE WITH FINAL BUDGET
<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>
	\$ 163			\$ 193	
	668			—	
	<u>831</u>			<u>193</u>	
\$ 177,583	63,923	\$ 113,660	\$ 73,435	38,393	\$ 35,042
422	422	—	3	—	3
<u>\$ 178,005</u>	<u>64,345</u>	<u>\$ 113,660</u>	<u>\$ 73,438</u>	<u>38,393</u>	<u>\$ 35,045</u>
	<u>(63,514)</u>			<u>(38,200)</u>	
	40,000			—	
	—			—	
	—			—	
	<u>40,000</u>			<u>—</u>	
	<u>(23,514)</u>			<u>(38,200)</u>	
	(7,940)			34,172	
	<u>22,075</u>			<u>1,648</u>	
	<u>\$ (9,379)</u>			<u>\$ (2,380)</u>	

(continued)

# STATE OF OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR CAPITAL PROJECT FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

(dollars in thousands)

(continued)

	<b>ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS</b>		
	<b>BUDGET</b>		<b>VARIANCE WITH FINAL BUDGET</b>
	<b>FINAL</b>	<b>ACTUAL</b>	<b>BUDGET POSITIVE/ (NEGATIVE)</b>
<b>REVENUES:</b>			
Investment Income.....		\$ 229	
Other.....		—	
<b>TOTAL REVENUES.....</b>		<b>229</b>	
<b>BUDGETARY EXPENDITURES:</b>			
<b>CAPITAL OUTLAY.....</b>	\$ 108,564	44,158	\$ 64,406
<b>DEBT SERVICE.....</b>	—	—	—
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 108,564</b>	<b>44,158</b>	<b>\$ 64,406</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(43,929)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		40,000	
Transfers-in.....		—	
Transfers-out.....		—	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>40,000</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(3,929)</b>	
<b>BUDGETARY FUND BALANCES</b>			
<b>(DEFICITS), JULY 1.....</b>		31,450	
<b>Outstanding Encumbrances at Beginning of Fiscal Year.....</b>		5,147	
<b>BUDGETARY FUND BALANCES (DEFICITS), JUNE 30.....</b>		<b>\$ 32,668</b>	

<u>YOUTH SERVICES BUILDING IMPROVEMENTS</u>			<u>ADULT CORRECTIONAL BUILDING IMPROVEMENTS</u>		
<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</u>	<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</u>
<u>FINAL</u>	<u>ACTUAL</u>		<u>FINAL</u>	<u>ACTUAL</u>	
	\$ 64			\$ 245	
	<u>64</u>			<u>245</u>	
\$ 42,116	30,551	\$ 11,565	\$ 176,134	55,640	\$ 120,494
<u>—</u>	<u>—</u>	<u>—</u>	<u>715</u>	<u>715</u>	<u>—</u>
<u>\$ 42,116</u>	<u>30,551</u>	<u>\$ 11,565</u>	<u>\$ 176,849</u>	<u>56,355</u>	<u>\$ 120,494</u>
	<u>(30,487)</u>			<u>(56,110)</u>	
	15,000			—	
	<u>—</u>			<u>—</u>	
	<u>15,000</u>			<u>—</u>	
	<u>(15,487)</u>			<u>(56,110)</u>	
	8,590			26,430	
	<u>1,304</u>			<u>11,266</u>	
	<u>\$ (5,593)</u>			<u>\$ (18,414)</u>	

(continued)

# STATE OF OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR CAPITAL PROJECT FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

(dollars in thousands)

(continued)

	<b>HIGHWAY SAFETY BUILDING IMPROVEMENTS</b>		
	<b>BUDGET</b>		<b>VARIANCE WITH FINAL BUDGET</b>
	<b>FINAL</b>	<b>ACTUAL</b>	<b>BUDGET POSITIVE/ (NEGATIVE)</b>
<b>REVENUES:</b>			
Investment Income.....		\$ 17	
Other.....		—	
<b>TOTAL REVENUES.....</b>		<b>17</b>	
<b>BUDGETARY EXPENDITURES:</b>			
<b>CAPITAL OUTLAY.....</b>	\$ 2,085	184	\$ 1,901
<b>DEBT SERVICE.....</b>	—	—	—
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 2,085</b>	<b>184</b>	<b>\$ 1,901</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(167)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		—	
Transfers-in.....		—	
Transfers-out.....		—	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>—</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(167)</b>	
<b>BUDGETARY FUND BALANCES</b>			
<b>(DEFICITS), JULY 1.....</b>		<b>2,049</b>	
<b>Outstanding Encumbrances at Beginning of Fiscal Year.....</b>		<b>25</b>	
<b>BUDGETARY FUND BALANCES</b>			
<b>(DEFICITS), JUNE 30.....</b>		<b>\$ 1,907</b>	

<u>OHIO PARKS AND NATURAL RESOURCES</u>			<u>HIGHWAY CAPITAL IMPROVEMENTS</u>		
<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET</u>	<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET</u>
<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>
	\$ 153			\$ 324	
	<u>153</u>			<u>324</u>	
\$ 65,945	20,035	\$ 45,910	\$ 739,651	337,398	\$ 402,253
4	—	4	—	—	—
<u>\$ 65,949</u>	<u>20,035</u>	<u>\$ 45,914</u>	<u>\$ 739,651</u>	<u>337,398</u>	<u>\$ 402,253</u>
	<u>(19,882)</u>			<u>(337,074)</u>	
	30,000			168,574	
	—			20,000	
	—			(20,000)	
	<u>30,000</u>			<u>168,574</u>	
	10,118			(168,500)	
	10,394			(63,866)	
	<u>3,851</u>			<u>142,292</u>	
	<u>\$ 24,363</u>			<u>\$ (90,074)</u>	

(continued)

# STATE OF OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR CAPITAL PROJECT FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2010

(dollars in thousands)

(continued)

	<u>TOTAL</u>		VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	<u>BUDGET</u>		
	<u>FINAL</u>	<u>ACTUAL</u>	
<b>REVENUES:</b>			
Investment Income.....		\$ 1,936	
Other.....		668	
<b>TOTAL REVENUES.....</b>		<b>2,604</b>	
<b>BUDGETARY EXPENDITURES:</b>			
<b>CAPITAL OUTLAY.....</b>	\$ 2,114,289	1,150,779	\$ 963,510
<b>DEBT SERVICE.....</b>	1,144	1,137	7
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 2,115,433</b>	<b>1,151,916</b>	<b>\$ 963,517</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(1,149,312)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		508,574	
Transfers-in.....		54,000	
Transfers-out.....		(54,000)	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>508,574</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(640,738)</b>	
<b>BUDGETARY FUND BALANCES</b>			
<b>(DEFICITS), JULY 1.....</b>		<b>(215,158)</b>	
<b>Outstanding Encumbrances at Beginning of Fiscal Year.....</b>		<b>614,806</b>	
<b>BUDGETARY FUND BALANCES</b>			
<b>(DEFICITS), JUNE 30.....</b>		<b>\$ (241,090)</b>	

## ***NONMAJOR ENTERPRISE FUNDS***

---

**Enterprise Funds** may be used to report any activity for which a fee is charged to external users for goods or services.

The **Ohio Building Authority Fund** accounts for the Authority's local government office building lease operations and for the maintenance of all government office buildings owned or leased by the Authority.

The **Tuition Trust Authority Fund** accounts for the operations of the Ohio Tuition Trust Authority, including the sale of tuition credits under its guaranteed return option program.

The **Liquor Control Fund** accounts for the State's liquor sales operations of the Ohio Department of Commerce's Division of Liquor Control.

The **Underground Parking Garage Fund** accounts for the operations of the State's underground parking facilities at Capitol Square in Columbus.

The **Office of Auditor of State Fund** accounts for the operations of the Ohio Auditor of State's Office, which provides government audit and management advisory services to Ohio's public offices.



**STATE OF OHIO**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR PROPRIETARY FUNDS – ENTERPRISE**  
**JUNE 30, 2010**  
(dollars in thousands)

	<u>OHIO BUILDING AUTHORITY</u>	<u>TUITION TRUST AUTHORITY</u>	<u>LIQUOR CONTROL</u>
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Cash Equity with Treasurer.....	\$ —	\$ 399	\$ 18,767
Cash and Cash Equivalents.....	481	1,132	—
Collateral on Lent Securities.....	—	140	5,336
Restricted Assets:			
Investments.....	27,984	381,286	—
Intergovernmental Receivable.....	—	—	—
Interfund Receivable.....	1	—	—
Other Receivables.....	43	3,413	39
Inventories.....	—	—	42,136
Other Assets.....	351	102	—
<b>TOTAL CURRENT ASSETS.....</b>	<b>28,860</b>	<b>386,472</b>	<b>66,278</b>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Investments.....	—	113,003	—
Investments.....	—	88,080	—
Interfund Receivable.....	—	—	—
Capital Assets Being Depreciated, Net.....	—	210	1,092
<b>TOTAL NONCURRENT ASSETS.....</b>	<b>—</b>	<b>201,293</b>	<b>1,092</b>
<b>TOTAL ASSETS.....</b>	<b>28,860</b>	<b>587,765</b>	<b>67,370</b>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Accounts Payable.....	3,960	672	30,022
Accrued Liabilities.....	—	204	1,402
Obligations Under Securities Lending.....	—	140	5,336
Interfund Payable.....	—	—	3,082
Benefits Payable.....	—	79,000	—
Refund and Other Liabilities.....	192	1,303	3,475
<b>TOTAL CURRENT LIABILITIES.....</b>	<b>4,152</b>	<b>81,319</b>	<b>43,317</b>
<b>NONCURRENT LIABILITIES:</b>			
Interfund Payable.....	—	—	1,109
Benefits Payable.....	—	553,900	—
Refund and Other Liabilities.....	—	—	2,190
<b>TOTAL NONCURRENT LIABILITIES.....</b>	<b>—</b>	<b>553,900</b>	<b>3,299</b>
<b>TOTAL LIABILITIES.....</b>	<b>4,152</b>	<b>635,219</b>	<b>46,616</b>
<b>NET ASSETS (DEFICITS):</b>			
Invested in Capital Assets, Net of Related Debt.....	—	210	1,092
Unrestricted.....	24,708	(47,664)	19,662
<b>TOTAL NET ASSETS (DEFICITS).....</b>	<b>\$ 24,708</b>	<b>\$ (47,454)</b>	<b>\$ 20,754</b>

<u>UNDERGROUND PARKING GARAGE</u>	<u>OFFICE OF AUDITOR OF STATE</u>	<u>TOTAL NONMAJOR PROPRIETARY FUNDS</u>
\$ 1,277	\$ 13,437	\$ 33,880
—	—	1,613
354	—	5,830
—	—	409,270
—	9,684	9,684
—	2,345	2,346
4	101	3,600
—	—	42,136
—	—	453
<b>1,635</b>	<b>25,567</b>	<b>508,812</b>
—	—	113,003
—	—	88,080
—	8,550	8,550
4,778	2,349	8,429
<b>4,778</b>	<b>10,899</b>	<b>218,062</b>
<b>6,413</b>	<b>36,466</b>	<b>726,874</b>
1	392	35,047
97	5,110	6,813
354	—	5,830
4	134	3,220
—	—	79,000
61	1,449	6,480
<b>517</b>	<b>7,085</b>	<b>136,390</b>
559	8,550	10,218
—	—	553,900
300	7,338	9,828
<b>859</b>	<b>15,888</b>	<b>573,946</b>
<b>1,376</b>	<b>22,973</b>	<b>710,336</b>
4,778	2,349	8,429
259	11,144	8,109
<b>\$ 5,037</b>	<b>\$ 13,493</b>	<b>\$ 16,538</b>

# STATE OF OHIO

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS NONMAJOR PROPRIETARY FUNDS – ENTERPRISE FOR THE FISCAL YEAR ENDED JUNE 30, 2010

(dollars in thousands)

	OHIO BUILDING AUTHORITY	TUITION TRUST AUTHORITY	LIQUOR CONTROL
<b>OPERATING REVENUES:</b>			
Charges for Sales and Services.....	\$ 22,576	\$ 8,738	\$ 705,588
Investment Income.....	—	62,168	—
Other.....	1,533	15,600	1,148
<b>TOTAL OPERATING REVENUES.....</b>	<b>24,109</b>	<b>86,506</b>	<b>706,736</b>
<b>OPERATING EXPENSES:</b>			
Costs of Sales and Services.....	20,046	—	426,077
Administration.....	2,058	9,569	62,517
Benefits and Claims.....	—	71,395	—
Depreciation.....	—	149	357
Other.....	388	—	136
<b>TOTAL OPERATING EXPENSES.....</b>	<b>22,492</b>	<b>81,113</b>	<b>489,087</b>
<b>OPERATING INCOME (LOSS).....</b>	<b>1,617</b>	<b>5,393</b>	<b>217,649</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Investment Income.....	19	—	—
Other.....	—	(6)	—
<b>TOTAL NONOPERATING REVENUES (EXPENSES).....</b>	<b>19</b>	<b>(6)</b>	<b>—</b>
<b>INCOME (LOSS) BEFORE TRANSFERS.....</b>	<b>1,636</b>	<b>5,387</b>	<b>217,649</b>
<b>TRANSFERS:</b>			
Transfers-in.....	6,290	—	—
Transfers-out.....	(6,290)	—	(222,988)
<b>TOTAL TRANSFERS.....</b>	<b>—</b>	<b>—</b>	<b>(222,988)</b>
<b>NET INCOME (LOSS).....</b>	<b>1,636</b>	<b>5,387</b>	<b>(5,339)</b>
<b>NET ASSETS (DEFICITS), JULY 1.....</b>	<b>23,072</b>	<b>(52,841)</b>	<b>26,093</b>
<b>NET ASSETS (DEFICITS), JUNE 30.....</b>	<b>\$ 24,708</b>	<b>\$ (47,454)</b>	<b>\$ 20,754</b>

<u>UNDERGROUND PARKING GARAGE</u>	<u>OFFICE OF AUDITOR OF STATE</u>	<u>TOTAL NONMAJOR PROPRIETARY FUNDS</u>
\$ 3,222	\$ 43,050	\$ 783,174
—	—	62,168
48	261	18,590
<u>3,270</u>	<u>43,311</u>	<u>863,932</u>
—	64,536	510,659
3,116	5,519	82,779
—	—	71,395
623	526	1,655
16	—	540
<u>3,755</u>	<u>70,581</u>	<u>667,028</u>
<u>(485)</u>	<u>(27,270)</u>	<u>196,904</u>
7	—	26
—	(56)	(62)
<u>7</u>	<u>(56)</u>	<u>(36)</u>
<u>(478)</u>	<u>(27,326)</u>	<u>196,868</u>
—	28,528	34,818
(50)	—	(229,328)
<u>(50)</u>	<u>28,528</u>	<u>(194,510)</u>
<u>(528)</u>	<u>1,202</u>	<u>2,358</u>
5,565	12,291	14,180
<u>\$ 5,037</u>	<u>\$ 13,493</u>	<u>\$ 16,538</u>

**STATE OF OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR PROPRIETARY FUNDS – ENTERPRISE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**  
(dollars in thousands)

	<b>OHIO BUILDING AUTHORITY</b>	<b>TUITION TRUST AUTHORITY</b>	<b>LIQUOR CONTROL</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Received from Customers.....	\$ 22,891	\$ —	\$ 705,304
Cash Received from Interfund Services Provided.....	1,048	—	2
Other Operating Cash Receipts.....	1,593	7,786	1,149
Cash Payments to Suppliers for Goods and Services.....	(21,727)	(3,052)	(462,534)
Cash Payments to Employees for Services.....	(1,048)	(4,789)	(15,492)
Cash Payments for Interfund Services Used.....	—	(240)	(2,615)
Other Operating Cash Payments.....	—	(71,360)	(31)
<b>NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES.....</b>	<b>2,757</b>	<b>(71,655)</b>	<b>225,783</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Transfers-in .....	6,290	—	—
Transfers-out .....	(6,290)	—	(222,988)
<b>NET CASH FLOWS PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES.....</b>	<b>—</b>	<b>—</b>	<b>(222,988)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Principal Payments on Bonds and Capital Leases.....	—	—	—
Acquisition and Construction of Capital Assets .....	—	(211)	(351)
Proceeds from Sales of Capital Assets .....	—	—	—
<b>NET CASH FLOWS PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES.....</b>	<b>—</b>	<b>(211)</b>	<b>(351)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of Investments.....	(39,212)	(626,617)	—
Proceeds from the Sales and Maturities of Investments .....	36,520	677,641	—
Investment Income Received .....	22	21,210	—
<b>NET CASH FLOWS PROVIDED (USED) BY INVESTING ACTIVITIES.....</b>	<b>(2,670)</b>	<b>72,234</b>	<b>—</b>
<b>NET INCREASE (DECREASE) IN CASH &amp; CASH EQUIVALENTS.....</b>	<b>87</b>	<b>368</b>	<b>2,444</b>
<b>CASH AND CASH EQUIVALENTS, JULY 1.....</b>	<b>394</b>	<b>1,163</b>	<b>16,323</b>
<b>CASH AND CASH EQUIVALENTS, JUNE 30 .....</b>	<b>\$ 481</b>	<b>\$ 1,531</b>	<b>\$ 18,767</b>

<b>UNDERGROUND PARKING GARAGE</b>	<b>OFFICE OF AUDITOR OF STATE</b>	<b>TOTAL NONMAJOR PROPRIETARY FUNDS</b>
\$ 2,176	\$ 35,758	\$ 766,129
882	7,104	9,036
49	699	11,276
(923)	(2,635)	(490,871)
(1,522)	(66,344)	(89,195)
(66)	(3,012)	(5,933)
—	—	(71,391)
<b>596</b>	<b>(28,430)</b>	<b>129,051</b>
—	30,059	36,349
(50)	—	(229,328)
<b>(50)</b>	<b>30,059</b>	<b>(192,979)</b>
—	(3)	(3)
(48)	(2,119)	(2,729)
—	2	2
<b>(48)</b>	<b>(2,120)</b>	<b>(2,730)</b>
—	—	(665,829)
—	—	714,161
7	—	21,239
<b>7</b>	<b>—</b>	<b>69,571</b>
<b>505</b>	<b>(491)</b>	<b>2,913</b>
772	13,928	32,580
<b>\$ 1,277</b>	<b>\$ 13,437</b>	<b>\$ 35,493</b>

(continued)

**STATE OF OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR PROPRIETARY FUNDS – ENTERPRISE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

(dollars in thousands)

(continued)

	<u>OHIO BUILDING AUTHORITY</u>	<u>TUITION TRUST AUTHORITY</u>	<u>LIQUOR CONTROL</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET</b>			
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating Income (Loss).....	\$ 1,617	\$ 5,393	\$ 217,649
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Investment Income.....	—	(62,168)	—
Depreciation .....	—	149	357
Decrease (Increase) in Assets:			
Intergovernmental Receivable.....	—	—	—
Interfund Receivable.....	1	—	—
Other Receivables .....	791	569	(4)
Inventories .....	—	—	(2,265)
Other Assets .....	22	—	125
Increase (Decrease) in Liabilities:			
Accounts Payable .....	290	(25)	9,425
Accrued Liabilities.....	—	27	128
Intergovernmental Payable.....	—	—	(418)
Interfund Payable.....	—	—	(103)
Unearned Revenue.....	—	—	—
Refund and Other Liabilities.....	36	(15,600)	889
<b>NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES.....</b>	<b><u>\$ 2,757</u></b>	<b><u>\$ (71,655)</u></b>	<b><u>\$ 225,783</u></b>

<u>UNDERGROUND PARKING GARAGE</u>	<u>OFFICE OF AUDITOR OF STATE</u>	<u>TOTAL NONMAJOR PROPRIETARY FUNDS</u>
\$ (485)	\$ (27,270)	\$ 196,904
—	—	(62,168)
623	526	1,655
—	(1,774)	(1,774)
—	1,588	1,589
(2)	(3)	1,351
—	—	(2,265)
9	448	604
(23)	(191)	9,476
19	282	456
—	—	(418)
327	(1,721)	(1,497)
(164)	—	(164)
292	(315)	(14,698)
<u>\$ 596</u>	<u>\$ (28,430)</u>	<u>\$ 129,051</u>



[THIS PAGE LEFT BLANK INTENTIONALLY]

## ***AGENCY FUNDS***

---

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

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

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

The **Retirement Systems Fund** accounts for assets held in the custody of the Treasurer of State for the Ohio Public Employees Retirement System, Ohio Police and Fire Pension Fund, School Employees Retirement System of Ohio, and State Teachers Retirement System of Ohio. While legal custodian, the Treasurer of State does not manage or provide investment services to the foregoing retirement systems.

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

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

**STATE OF OHIO**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**JUNE 30, 2010**  
(dollars in thousands)

	<u>HOLDING AND DISTRIBUTION</u>	<u>CENTRALIZED CHILD SUPPORT COLLECTIONS</u>	<u>RETIREMENT SYSTEMS</u>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 41,079	\$ —	\$ —
Cash and Cash Equivalents.....	894	52,496	—
Investments (at fair value):			
U.S. Government and Agency Obligations.....	—	—	15,086,054
Common and Preferred Stock.....	—	—	51,064,574
Corporate Bonds and Notes.....	—	—	11,049,450
Foreign Stocks and Bonds.....	—	—	33,637,382
Commercial Paper.....	—	—	4,038,128
Mutual Funds.....	—	—	6,252,826
Real Estate.....	—	—	11,091,410
Venture Capital.....	—	—	7,656,127
Direct Mortgage Loans.....	—	—	5,958,992
Partnership and Hedge Funds.....	—	—	931,013
State Treasury Asset Reserve of Ohio (STAR Ohio).....	—	6,527	—
Collateral on Lent Securities.....	11,716	—	—
Other Receivables.....	1,343	—	—
Other Assets.....	—	—	—
<b>TOTAL ASSETS.....</b>	<b>\$ 55,032</b>	<b>\$ 59,023</b>	<b>\$ 146,765,956</b>
<b>LIABILITIES:</b>			
Obligations Under Securities Lending.....	\$ 11,716	\$ —	\$ —
Intergovernmental Payable.....	15,435	—	—
Refund and Other Liabilities.....	27,881	59,023	146,765,956
<b>TOTAL LIABILITIES.....</b>	<b>\$ 55,032</b>	<b>\$ 59,023</b>	<b>\$ 146,765,956</b>

<b>PAYROLL WITHHOLDING AND FRINGE BENEFITS</b>	<b>OTHER</b>	<b>TOTAL</b>
\$ 78,661	\$ 120,005	\$ 239,745
39,153	43,134	135,677
—	—	15,086,054
—	—	51,064,574
—	—	11,049,450
—	—	33,637,382
—	—	4,038,128
—	30,641	6,283,467
—	—	11,091,410
—	—	7,656,127
—	—	5,958,992
—	—	931,013
—	58,806	65,333
21,172	34,201	67,089
—	—	1,343
—	428,812	428,812
<b>\$ 138,986</b>	<b>\$ 715,599</b>	<b>\$ 147,734,596</b>
\$ 21,172	\$ 34,201	\$ 67,089
28,819	118,877	163,131
88,995	562,521	147,504,376
<b>\$ 138,986</b>	<b>\$ 715,599</b>	<b>\$ 147,734,596</b>

# STATE OF OHIO

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

### AGENCY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2010

(dollars in thousands)

	BALANCE July 1, 2009	ADDITIONS	DEDUCTIONS	BALANCE June 30, 2010
<b>HOLDING AND DISTRIBUTION</b>				
<b>ASSETS</b>				
Cash Equity with Treasurer .....	\$ 22,382	\$ 708,121	\$ 689,424	\$ 41,079
Cash and Cash Equivalents .....	1,848	11,715	12,669	894
Collateral on Lent Securities .....	9,637	11,716	9,637	11,716
Other Receivables .....	1,122	1,343	1,122	1,343
Total Assets .....	<u>\$ 34,989</u>	<u>\$ 732,895</u>	<u>\$ 712,852</u>	<u>\$ 55,032</u>
<b>LIABILITIES</b>				
Obligations Under Securities Lending.....	\$ 9,637	\$ 11,716	\$ 9,637	\$ 11,716
Intergovernmental Payable .....	6,054	43,697	34,316	15,435
Refund and Other Liabilities .....	19,298	677,482	668,899	27,881
Total Liabilities .....	<u>\$ 34,989</u>	<u>\$ 732,895</u>	<u>\$ 712,852</u>	<u>\$ 55,032</u>
<b>CENTRALIZED CHILD SUPPORT COLLECTIONS</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents .....	\$ 52,016	\$ 1,960,646	\$ 1,960,166	\$ 52,496
Investments.....	6,549	8	30	6,527
Total Assets .....	<u>\$ 58,565</u>	<u>\$ 1,960,654</u>	<u>\$ 1,960,196</u>	<u>\$ 59,023</u>
<b>LIABILITIES</b>				
Refund and Other Liabilities .....	\$ 58,565	\$ 1,960,654	\$ 1,960,196	\$ 59,023
Total Liabilities .....	<u>\$ 58,565</u>	<u>\$ 1,960,654</u>	<u>\$ 1,960,196</u>	<u>\$ 59,023</u>
<b>RETIREMENT SYSTEMS</b>				
<b>ASSETS</b>				
Investments.....	<u>\$ 130,760,031</u>	<u>\$ 366,003,611</u>	<u>\$ 349,997,686</u>	<u>\$ 146,765,956</u>
Total Assets .....	<u>\$ 130,760,031</u>	<u>\$ 366,003,611</u>	<u>\$ 349,997,686</u>	<u>\$ 146,765,956</u>
<b>LIABILITIES</b>				
Refund and Other Liabilities :				
Liability to:				
Public Employees Retirement System.....	\$ 58,645,553	\$ 212,585,221	\$ 202,697,132	\$ 68,533,642
Police and Fire Pension Fund.....	8,977,270	17,932,011	16,367,633	10,541,648
School Employees Retirement System.....	8,400,699	12,917,093	12,401,263	8,916,529
State Teachers Retirement System.....	54,736,509	122,569,286	118,531,658	58,774,137
Total Liabilities .....	<u>\$ 130,760,031</u>	<u>\$ 366,003,611</u>	<u>\$ 349,997,686</u>	<u>\$ 146,765,956</u>

	BALANCE July 1, 2009	ADDITIONS	DEDUCTIONS	BALANCE June 30, 2010
<b>PAYROLL WITHHOLDING AND FRINGE BENEFITS</b>				
<b>ASSETS</b>				
Cash Equity with Treasurer .....	\$ 96,407	\$ 1,475,425	\$ 1,493,171	\$ 78,661
Cash and Cash Equivalents .....	23,578	431,066	415,491	39,153
Collateral on Lent Securities .....	41,512	21,172	41,512	21,172
Total Assets .....	<u>\$ 161,497</u>	<u>\$ 1,927,663</u>	<u>\$ 1,950,174</u>	<u>\$ 138,986</u>
<b>LIABILITIES</b>				
Obligations Under Securities Lending.....	\$ 41,512	\$ 21,172	\$ 41,512	\$ 21,172
Intergovernmental Payable .....	20,226	49,560	40,967	28,819
Refund and Other Liabilities .....	99,759	1,448,682	1,459,446	88,995
Total Liabilities .....	<u>\$ 161,497</u>	<u>\$ 1,519,414</u>	<u>\$ 1,541,925</u>	<u>\$ 138,986</u>
<b>OTHER</b>				
<b>ASSETS</b>				
Cash Equity with Treasurer .....	\$ 135,351	\$ 2,165,315	\$ 2,180,661	\$ 120,005
Cash and Cash Equivalents .....	64,390	128,936,565	128,957,821	43,134
Investments.....	106,026	348,993	365,572	89,447
Collateral on Lent Securities .....	58,281	34,201	58,281	34,201
Other Receivables .....	—	3	3	—
Other Assets.....	438,430	122,857	132,475	428,812
Total Assets .....	<u>\$ 802,478</u>	<u>\$ 131,607,934</u>	<u>\$ 131,694,813</u>	<u>\$ 715,599</u>
<b>LIABILITIES</b>				
Obligations Under Securities Lending.....	\$ 58,281	\$ 34,201	\$ 58,281	\$ 34,201
Intergovernmental Payable .....	132,515	2,153,950	2,167,588	118,877
Refund and Other Liabilities .....	611,682	129,419,783	129,468,944	562,521
Total Liabilities .....	<u>\$ 802,478</u>	<u>\$ 131,607,934</u>	<u>\$ 131,694,813</u>	<u>\$ 715,599</u>
<b>TOTAL AGENCY</b>				
<b>ASSETS</b>				
Cash Equity with Treasurer .....	\$ 254,140	\$ 4,348,861	\$ 4,363,256	\$ 239,745
Cash and Cash Equivalents .....	141,832	131,339,992	131,346,147	135,677
Investments.....	130,872,606	366,352,612	350,363,288	146,861,930
Collateral on Lent Securities .....	109,430	67,089	109,430	67,089
Other Receivables .....	1,122	1,346	1,125	1,343
Other Assets.....	438,430	122,857	132,475	428,812
Total Assets .....	<u>\$ 131,817,560</u>	<u>\$ 502,232,757</u>	<u>\$ 486,315,721</u>	<u>\$ 147,734,596</u>
<b>LIABILITIES</b>				
Obligations Under Securities Lending.....	\$ 109,430	\$ 67,089	\$ 109,430	\$ 67,089
Intergovernmental Payable .....	158,795	2,247,207	2,242,871	163,131
Refund and Other Liabilities .....	131,549,335	499,510,212	483,555,171	147,504,376
Total Liabilities .....	<u>\$ 131,817,560</u>	<u>\$ 501,824,508</u>	<u>\$ 485,907,472</u>	<u>\$ 147,734,596</u>

## ***NONMAJOR DISCRETELY PRESENTED COMPONENT UNIT FUNDS***

---

**Nonmajor Discretely Presented Component Unit Funds** account for the financial activities of the State of Ohio's component units, organizations that are legally separate from the State's primary government and for which the primary government is financially accountable.

The **Cultural Facilities Commission Fund** accounts for the Cultural Facilities Commission's operations, including the construction of cultural arts and sports facilities at the state and local level.

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

The **Ohio Air Quality Development Authority Fund** accounts for the Ohio Air Quality Development Authority's operations, including programs that assist Ohio's businesses, government agencies, and not-for-profit organizations with financing projects that increase energy efficiency and reduce air pollution. The Authority's financial statements are presented for the fiscal year ended December 31, 2009.

The **Ohio Capital Fund** accounts for the operations of the State's venture capital program fund.

The **Ohio University Fund** accounts for the operations of Ohio University and the Ohio University Foundation. The university is located in Athens, Ohio.

The **Miami University Fund** accounts for the operations of Miami University and the Miami University Foundation. The university is located in Oxford, Ohio.

The **University of Akron Fund** accounts for the operations of the University of Akron, the University of Akron Foundation, and the University of Akron Research Foundation.

The **Bowling Green State University Fund** accounts for the operations of Bowling Green State University and the Bowling Green State University Foundation.

The **Kent State University Fund** accounts for the operations of Kent State University and the Kent State University Foundation.

The **University of Toledo Fund** accounts for the operations of the University of Toledo, the University of Toledo Foundation and the Medical University of Ohio at Toledo Foundation (the foundations), and the University of Toledo Clinical Faculty, Inc.

The **Cleveland State University Fund** accounts for the operations of Cleveland State University, the Cleveland State University Foundation, and the Euclid Avenue Housing Corporation.

The **Youngstown State University Fund** accounts for the operations of Youngstown State University, the Youngstown State University Foundation, and the University Housing Corporation.

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

The **Shawnee State University Fund** accounts for the operations of Shawnee State University and the Shawnee State University Development Foundation. The university is located in Portsmouth, Ohio.

The **Central State University Fund** accounts for the operations of Central State University and the Central State University Foundation. The university is located in Wilberforce, Ohio with a branch campus in Dayton, Ohio.

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

---

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

The **Clark State Community College Fund** accounts for the operations of Clark State Community College and the Clark State Community College Foundation. The college is located in Springfield, Ohio.

The **Edison State Community College Fund** accounts for the operations of Edison State Community College and the Edison Foundation, Inc. The college is located in Piqua, Ohio.

The **Southern State Community College Fund** accounts for the operations of Southern State Community College and the Southern State Community College Foundation. The college is located in Hillsboro, Ohio.

The **Washington State Community College Fund** accounts for the operations of Washington State Community College and the Washington State Foundation. The college is located in Marietta, Ohio.

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

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

The **Owens State Community College Fund** accounts for the operations of Owens State Community College and the Owens State Community College Foundation. The college is located in Toledo, Ohio with a branch campus in Findlay, Ohio.



**STATE OF OHIO**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS**  
**JUNE 30, 2010**  
(dollars in thousands)

	<b>CULTURAL FACILITIES COMMISSION</b>	<b>eTECH OHIO COMMISSION</b>	<b>OHIO AIR QUALITY DEVELOPMENT AUTHORITY (as of 12/31/09)</b>
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 4,804	\$ 4,804	\$ 72,938
Cash and Cash Equivalents.....	—	—	7,727
Investments.....	—	—	—
Collateral on Lent Securities.....	5,671	1,369	—
Intergovernmental Receivable.....	—	—	33
Loans Receivable, Net.....	—	—	—
Receivable from Primary Government.....	—	804	—
Other Receivables.....	4	4	13
Inventories.....	—	—	—
Other Assets.....	—	—	7
<b>TOTAL CURRENT ASSETS.....</b>	<b>10,479</b>	<b>6,981</b>	<b>80,718</b>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash Equity with Treasurer.....	15,093	—	—
Cash and Cash Equivalents.....	—	—	—
Investments.....	—	—	—
Investments.....	—	—	—
Loans Receivable, Net.....	—	—	—
Other Receivables.....	—	—	—
Other Assets.....	—	—	—
Capital Assets Being Depreciated, Net.....	40,516	940	21
Capital Assets Not Being Depreciated.....	11,858	—	—
<b>TOTAL NONCURRENT ASSETS.....</b>	<b>67,467</b>	<b>940</b>	<b>21</b>
<b>TOTAL ASSETS.....</b>	<b>77,946</b>	<b>7,921</b>	<b>80,739</b>
Deferred Outflows of Resources.....	—	—	—
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES.....</b>	<b>77,946</b>	<b>7,921</b>	<b>80,739</b>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Accounts Payable.....	2,719	1,118	157
Accrued Liabilities.....	96	445	28
Obligations Under Securities Lending.....	5,671	1,369	—
Intergovernmental Payable.....	—	—	—
Unearned Revenue.....	—	—	—
Refund and Other Liabilities.....	17	40	—
Bonds and Notes Payable.....	—	—	—
<b>TOTAL CURRENT LIABILITIES.....</b>	<b>8,503</b>	<b>2,972</b>	<b>185</b>
<b>NONCURRENT LIABILITIES:</b>			
Intergovernmental Payable.....	—	—	—
Unearned Revenue.....	—	—	—
Refund and Other Liabilities.....	86	71	—
Bonds and Notes Payable.....	—	—	—
<b>TOTAL NONCURRENT LIABILITIES.....</b>	<b>86</b>	<b>71</b>	<b>—</b>
<b>TOTAL LIABILITIES.....</b>	<b>8,589</b>	<b>3,043</b>	<b>185</b>
<b>NET ASSETS (DEFICITS):</b>			
Invested in Capital Assets, Net of Related Debt.....	52,374	941	21
Restricted for:			
Federal Programs.....	—	24	—
Coal Research and Development Program.....	—	—	41,445
Community and Economic Development and Capital Purposes.....	15,093	—	27,738
Nonexpendable:			
Scholarships and Fellowships.....	—	—	—
Research.....	—	—	—
Endowments and Quasi-Endowments.....	—	—	—
Loans, Grants and Other College and University Purposes.....	—	—	—
Expendable:			
Scholarships and Fellowships.....	—	—	—
Research.....	—	—	—
Instructional Department Uses.....	—	—	—
Student and Public Services.....	—	—	—
Academic Support.....	—	—	—
Debt Service.....	—	—	—
Capital Purposes.....	—	—	—
Endowments and Quasi-Endowments.....	—	—	—
Current Operations.....	—	—	—
Loans, Grants and Other College and University Purposes.....	—	—	—
Unrestricted.....	1,890	3,913	11,350
<b>TOTAL NET ASSETS (DEFICITS).....</b>	<b>\$ 69,357</b>	<b>\$ 4,878</b>	<b>\$ 80,554</b>

<b>OHIO CAPITALFUND</b>	<b>OHIO UNIVERSITY</b>	<b>MIAMI UNIVERSITY</b>	<b>UNIVERSITY OF AKRON</b>	<b>BOWLING GREEN STATE UNIVERSITY</b>	<b>KENT STATE UNIVERSITY</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
12,111	97,928	75,908	39,620	2,598	83,512
—	214,525	107,990	176,871	154,782	218,459
—	—	—	—	—	—
—	15,551	4,269	—	—	4,346
—	1,985	4,469	2,196	1,060	—
—	3,668	5,632	—	1,355	1,497
237	40,767	26,018	35,926	12,714	36,086
—	1,912	4,475	900	3,872	1,989
1	20,458	3,491	5,646	1,011	3,706
<b>12,349</b>	<b>396,794</b>	<b>232,252</b>	<b>261,159</b>	<b>177,392</b>	<b>349,595</b>
—	—	—	—	—	—
—	21,890	1,059	—	—	—
—	—	—	—	226,295	—
102,699	166,773	347,557	164,674	—	158,479
—	11,990	5,164	10,356	7,472	22,562
—	9,224	39,756	13,425	11,717	4,160
3,695	20,703	—	5,373	4,952	3,681
—	591,816	655,390	578,876	282,728	545,212
—	63,609	48,913	117,366	70,562	35,722
<b>106,394</b>	<b>886,005</b>	<b>1,097,839</b>	<b>890,070</b>	<b>603,726</b>	<b>769,816</b>
<b>118,743</b>	<b>1,282,799</b>	<b>1,330,091</b>	<b>1,151,229</b>	<b>781,118</b>	<b>1,119,411</b>
—	—	—	15,358	—	2,233
<b>118,743</b>	<b>1,282,799</b>	<b>1,330,091</b>	<b>1,166,587</b>	<b>781,118</b>	<b>1,121,644</b>
—	17,454	18,474	16,342	9,895	22,951
1,294	27,639	15,972	31,089	18,384	28,657
—	—	—	—	—	—
—	33,786	11,964	37,160	10,079	21,652
—	11,238	12,572	29,058	7,148	22,476
—	13,184	11,723	17,984	9,067	4,687
<b>1,294</b>	<b>103,301</b>	<b>70,705</b>	<b>131,633</b>	<b>54,573</b>	<b>100,423</b>
—	—	—	—	8,318	—
—	—	2,562	—	—	1,742
—	29,730	26,065	44,250	6,864	32,886
156,841	195,332	206,904	394,672	216,288	284,509
<b>156,841</b>	<b>225,062</b>	<b>235,531</b>	<b>438,922</b>	<b>231,470</b>	<b>319,137</b>
<b>158,135</b>	<b>328,363</b>	<b>306,236</b>	<b>570,555</b>	<b>286,043</b>	<b>419,560</b>
—	460,655	480,985	314,484	260,109	311,382
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	77,184	—	—	42,226	—
—	588	—	—	1,131	5,750
—	89,001	220,289	114,740	—	27,266
—	—	—	—	28,371	3,244
—	26,861	29,249	—	7,880	—
—	2,949	1,822	—	702	—
—	116,209	10,976	—	381	—
—	4,296	2,545	—	—	—
—	7,871	28,136	—	—	80,069
—	—	—	770	—	—
—	28,585	18	16,558	4,771	—
—	7,854	—	—	—	—
—	12,848	5,707	74,512	—	—
—	8,814	79,198	899	23,378	24,318
(39,392)	110,721	164,930	74,069	126,126	250,055
<b>\$ (39,392)</b>	<b>\$ 954,436</b>	<b>\$ 1,023,855</b>	<b>\$ 596,032</b>	<b>\$ 495,075</b>	<b>\$ 702,084</b>

(continued)

**STATE OF OHIO**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS**  
**JUNE 30, 2010**  
(dollars in thousands)

(continued)

	UNIVERSITY OF TOLEDO	CLEVELAND STATE UNIVERSITY	YOUNGSTOWN STATE UNIVERSITY
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Cash Equity with Treasurer.....	\$ —	\$ —	\$ —
Cash and Cash Equivalents.....	83,252	55,049	64,589
Investments.....	—	22,982	37,590
Collateral on Lent Securities.....	—	—	—
Intergovernmental Receivable.....	23,309	—	2,011
Loans Receivable, Net.....	2,040	1,277	436
Receivable from Primary Government.....	5,727	3,423	1,742
Other Receivables.....	101,846	16,705	9,057
Inventories.....	6,946	290	2,058
Other Assets.....	4,328	1,149	1,103
<b>TOTAL CURRENT ASSETS.....</b>	<b>227,448</b>	<b>100,875</b>	<b>118,586</b>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash Equity with Treasurer.....	—	—	—
Cash and Cash Equivalents.....	—	—	—
Investments.....	202,956	15,148	133,999
Investments.....	86,252	108,538	26,606
Loans Receivable, Net.....	18,566	24,798	2,070
Other Receivables.....	20,607	4,707	7,769
Other Assets.....	39,836	5,537	1,163
Capital Assets Being Depreciated, Net.....	536,469	336,496	144,147
Capital Assets Not Being Depreciated.....	79,892	177,174	43,637
<b>TOTAL NONCURRENT ASSETS.....</b>	<b>984,578</b>	<b>672,398</b>	<b>359,391</b>
<b>TOTAL ASSETS.....</b>	<b>1,212,026</b>	<b>773,273</b>	<b>477,977</b>
Deferred Outflows of Resources.....	21,118	—	—
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES.....</b>	<b>1,233,144</b>	<b>773,273</b>	<b>477,977</b>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Accounts Payable.....	38,160	15,205	9,237
Accrued Liabilities.....	41,814	7,199	8,461
Obligations Under Securities Lending.....	—	—	—
Intergovernmental Payable.....	1,128	—	—
Unearned Revenue.....	39,977	10,415	4,462
Refund and Other Liabilities.....	29,070	9,529	4,411
Bonds and Notes Payable.....	36,192	5,461	2,543
<b>TOTAL CURRENT LIABILITIES.....</b>	<b>186,341</b>	<b>47,809</b>	<b>29,114</b>
<b>NONCURRENT LIABILITIES:</b>			
Intergovernmental Payable.....	—	—	—
Unearned Revenue.....	—	1,389	—
Refund and Other Liabilities.....	49,613	88,401	12,659
Bonds and Notes Payable.....	258,007	252,106	80,210
<b>TOTAL NONCURRENT LIABILITIES.....</b>	<b>307,620</b>	<b>341,896</b>	<b>92,869</b>
<b>TOTAL LIABILITIES.....</b>	<b>493,961</b>	<b>389,705</b>	<b>121,983</b>
<b>NET ASSETS (DEFICITS):</b>			
Invested in Capital Assets, Net of Related Debt.....	333,232	254,199	136,627
Restricted for:			
Federal Programs.....	—	—	—
Coal Research and Development Program.....	—	—	—
Community and Economic Development and Capital Purposes.....	—	—	—
Nonexpendable:			
Scholarships and Fellowships.....	11,736	—	—
Research.....	—	—	—
Endowments and Quasi-Endowments.....	67,735	35,110	4,949
Loans, Grants and Other College and University Purposes.....	1,925	—	37,031
Expendable:			
Scholarships and Fellowships.....	57,309	3,527	1,764
Research.....	8,077	125	263
Instructional Department Uses.....	—	3,383	2,109
Student and Public Services.....	—	4,304	1,060
Academic Support.....	38,275	2,748	88
Debt Service.....	8,977	—	168
Capital Purposes.....	11,410	781	14,909
Endowments and Quasi-Endowments.....	6,719	174	2,258
Current Operations.....	3,623	—	654
Loans, Grants and Other College and University Purposes.....	60,706	14,173	481
Unrestricted.....	129,459	65,044	153,633
<b>TOTAL NET ASSETS (DEFICITS).....</b>	<b>\$ 739,183</b>	<b>\$ 383,568</b>	<b>\$ 355,994</b>

WRIGHT STATE UNIVERSITY	SHAWNEE STATE UNIVERSITY	CENTRAL STATE UNIVERSITY	TERRA STATE COMMUNITY COLLEGE	COLUMBUS STATE COMMUNITY COLLEGE	CLARK STATE COMMUNITY COLLEGE
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
31,487	3,531	11,556	5,640	9,871	3,445
8,091	2,479	2,597	2,489	149,671	19,615
—	—	—	—	—	—
5,870	—	—	914	—	486
4,886	76	—	90	1	182
4,868	189	428	354	573	542
13,146	5,257	11,625	2,160	4,233	4,227
576	52	468	323	1,921	290
16,233	137	54	118	374	469
<b>85,157</b>	<b>11,721</b>	<b>26,728</b>	<b>12,088</b>	<b>166,644</b>	<b>29,256</b>
—	—	—	—	—	—
3,511	1,718	4,350	—	—	—
—	10,624	—	—	2,443	—
179,093	16,283	—	2,866	—	—
15,207	—	—	—	—	—
5,960	716	—	356	—	2,611
504	1,278	37	72	245	145
299,500	50,321	84,268	15,920	131,433	30,132
4,214	37,751	3,507	3,586	29,854	1,930
<b>507,989</b>	<b>118,691</b>	<b>92,162</b>	<b>22,800</b>	<b>163,975</b>	<b>34,818</b>
<b>593,146</b>	<b>130,412</b>	<b>118,890</b>	<b>34,888</b>	<b>330,619</b>	<b>64,074</b>
—	—	—	—	—	—
<b>593,146</b>	<b>130,412</b>	<b>118,890</b>	<b>34,888</b>	<b>330,619</b>	<b>64,074</b>
10,534	933	1,770	631	4,973	942
19,499	2,409	3,470	596	1,450	1,035
—	—	—	—	—	—
36,396	1,580	9,202	1,283	16,243	2,374
12,171	1,520	1,745	482	3,537	1,375
5,053	510	529	—	1,220	295
<b>83,653</b>	<b>6,952</b>	<b>16,716</b>	<b>2,992</b>	<b>27,423</b>	<b>6,021</b>
—	—	—	—	—	—
—	2,137	—	—	—	—
10,504	2,167	2,120	315	990	659
32,494	16,505	20,016	—	13,690	7,320
<b>42,998</b>	<b>20,809</b>	<b>22,136</b>	<b>315</b>	<b>14,680</b>	<b>7,979</b>
<b>126,651</b>	<b>27,761</b>	<b>38,852</b>	<b>3,307</b>	<b>42,103</b>	<b>14,000</b>
269,596	72,097	71,408	19,507	157,427	24,592
—	—	—	—	—	—
—	—	—	—	—	—
12,775	3,351	1,434	—	3,423	—
6,587	—	—	—	—	—
—	162	567	2,031	—	7,505
15,233	3,970	128	—	—	—
16,563	848	662	601	1,815	1,397
2,718	—	—	—	—	—
16,710	—	—	4	—	9
807	—	—	44	—	1,660
11,435	—	390	118	—	—
255	—	—	—	—	—
—	—	—	1,113	—	6,558
—	846	456	—	—	—
—	4,061	—	—	—	—
29,150	1,948	1,534	—	—	—
84,666	15,368	3,459	8,163	125,851	8,353
<b>\$ 466,495</b>	<b>\$ 102,651</b>	<b>\$ 80,038</b>	<b>\$ 31,581</b>	<b>\$ 288,516</b>	<b>\$ 50,074</b>

(continued)

**STATE OF OHIO**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS**  
**JUNE 30, 2010**  
(dollars in thousands)  
(continued)

	<b>EDISON STATE COMMUNITY COLLEGE</b>	<b>SOUTHERN STATE COMMUNITY COLLEGE</b>	<b>WASHINGTON STATE COMMUNITY COLLEGE</b>
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Cash Equity with Treasurer.....	\$ —	\$ —	\$ —
Cash and Cash Equivalents.....	2,252	7,403	3,260
Investments.....	28	—	—
Collateral on Lent Securities.....	—	—	—
Intergovernmental Receivable.....	—	—	378
Loans Receivable, Net.....	—	—	—
Receivable from Primary Government.....	—	3	69
Other Receivables.....	6,169	2,250	3,159
Inventories.....	14	309	285
Other Assets.....	178	74	58
<b>TOTAL CURRENT ASSETS.....</b>	<b>8,641</b>	<b>10,039</b>	<b>7,209</b>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash Equity with Treasurer.....	—	—	—
Cash and Cash Equivalents.....	2,119	—	—
Investments.....	1,323	1,977	622
Investments.....	—	—	—
Loans Receivable, Net.....	—	—	—
Other Receivables.....	410	—	—
Other Assets.....	—	—	—
Capital Assets Being Depreciated, Net.....	17,562	19,475	14,707
Capital Assets Not Being Depreciated.....	947	819	980
<b>TOTAL NONCURRENT ASSETS.....</b>	<b>22,361</b>	<b>22,271</b>	<b>16,309</b>
<b>TOTAL ASSETS.....</b>	<b>31,002</b>	<b>32,310</b>	<b>23,518</b>
Deferred Outflows of Resources.....	—	—	—
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES.....</b>	<b>31,002</b>	<b>32,310</b>	<b>23,518</b>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Accounts Payable.....	371	233	138
Accrued Liabilities.....	465	539	861
Obligations Under Securities Lending.....	—	—	—
Intergovernmental Payable.....	—	—	—
Unearned Revenue.....	4,239	805	2,255
Refund and Other Liabilities.....	377	217	72
Bonds and Notes Payable.....	252	215	—
<b>TOTAL CURRENT LIABILITIES.....</b>	<b>5,704</b>	<b>2,009</b>	<b>3,326</b>
<b>NONCURRENT LIABILITIES:</b>			
Intergovernmental Payable.....	—	—	—
Unearned Revenue.....	—	—	59
Refund and Other Liabilities.....	629	987	425
Bonds and Notes Payable.....	3,505	4,670	—
<b>TOTAL NONCURRENT LIABILITIES.....</b>	<b>4,134</b>	<b>5,657</b>	<b>484</b>
<b>TOTAL LIABILITIES.....</b>	<b>9,838</b>	<b>7,666</b>	<b>3,810</b>
<b>NET ASSETS (DEFICITS):</b>			
Invested in Capital Assets, Net of Related Debt.....	14,727	15,195	15,686
Restricted for:			
Federal Programs.....			
Coal Research and Development Program.....	—	—	—
Community and Economic Development and Capital Purposes.....	—	—	—
Nonexpendable:			
Scholarships and Fellowships.....	—	1,818	235
Research.....	—	—	—
Endowments and Quasi-Endowments.....	94	—	—
Loans, Grants and Other College and University Purposes.....	—	—	—
Expendable:			
Scholarships and Fellowships.....	—	61	235
Research.....	—	—	—
Instructional Department Uses.....	—	—	—
Student and Public Services.....	907	2,265	—
Academic Support.....	—	—	—
Debt Service.....	—	—	—
Capital Purposes.....	—	—	1,163
Endowments and Quasi-Endowments.....	3,297	—	—
Current Operations.....	—	—	—
Loans, Grants and Other College and University Purposes.....	—	18	—
Unrestricted.....	2,139	5,287	2,389
<b>TOTAL NET ASSETS (DEFICITS).....</b>	<b>\$ 21,164</b>	<b>\$ 24,644</b>	<b>\$ 19,708</b>

CINCINNATI STATE COMMUNITY COLLEGE	NORTHWEST STATE COMMUNITY COLLEGE	OWENS STATE COMMUNITY COLLEGE	TOTAL NONMAJOR COMPONENT UNITS
\$ —	\$ —	\$ —	\$ 82,546
25,403	4,831	19,373	650,346
—	4,643	15,045	1,137,857
—	—	—	7,040
866	—	1,217	59,250
—	—	6	18,704
—	2	1,529	32,405
9,461	4,008	23,286	368,358
53	280	1,236	28,249
1,178	3	6,819	66,595
<b>36,961</b>	<b>13,767</b>	<b>68,511</b>	<b>2,451,350</b>
—	—	—	15,093
1	89	—	34,737
—	—	—	595,387
—	6,112	—	1,365,932
14	—	35	118,234
—	15	—	121,433
326	—	—	87,547
83,962	10,675	70,721	4,541,287
2,583	2,227	17,903	755,034
<b>86,886</b>	<b>19,118</b>	<b>88,659</b>	<b>7,634,684</b>
<b>123,847</b>	<b>32,885</b>	<b>157,170</b>	<b>10,086,034</b>
—	—	—	38,709
<b>123,847</b>	<b>32,885</b>	<b>157,170</b>	<b>10,124,743</b>
2,209	2,834	5,294	182,574
2,313	300	4,375	218,390
—	—	—	7,040
—	—	—	1,128
5,687	927	26,111	276,597
3,964	349	2,384	153,752
1,152	—	719	110,786
<b>15,325</b>	<b>4,410</b>	<b>38,883</b>	<b>950,267</b>
—	—	—	8,318
—	—	—	7,889
—	511	2,889	312,821
45,959	—	5,698	2,194,726
<b>45,959</b>	<b>511</b>	<b>8,587</b>	<b>2,523,754</b>
<b>61,284</b>	<b>4,921</b>	<b>47,470</b>	<b>3,474,021</b>
39,111	12,877	85,051	3,402,283
—	—	—	24
—	—	—	41,445
—	—	—	42,831
—	777	—	154,959
—	—	—	14,056
—	—	1,200	570,649
28	—	—	89,930
—	3,166	537	152,475
—	—	—	16,656
—	17	366	150,164
—	—	—	17,888
—	—	—	169,130
2,641	—	—	12,811
646	316	4,813	91,641
—	—	—	21,604
—	—	—	101,405
—	117	—	244,734
20,137	10,694	17,733	1,356,037
<b>\$ 62,563</b>	<b>\$ 27,964</b>	<b>\$ 109,700</b>	<b>\$ 6,650,722</b>

**STATE OF OHIO**  
**COMBINING STATEMENT OF ACTIVITIES**  
**NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**  
(dollars in thousands)

	<b>CULTURAL FACILITIES COMMISSION</b>	<b>eTECH OHIO COMMISSION</b>	<b>OHIO AIR QUALITY DEVELOPMENT AUTHORITY (as of 12/31/09)</b>
<b>EXPENSES:</b>			
Primary, Secondary and Other Education.....	\$ —	\$ 18,654	\$ —
Community and Economic Development.....	32,234	—	5,018
<i>Education and General:</i>			
Instruction and Departmental Research.....	—	—	—
Separately Budgeted Research.....	—	—	—
Public Service.....	—	—	—
Academic Support.....	—	—	—
Student Services.....	—	—	—
Institutional Support.....	—	—	—
Operation and Maintenance of Plant.....	—	—	—
Scholarships and Fellowships.....	—	—	—
Auxiliary Enterprises.....	—	—	—
Hospitals.....	—	—	—
Interest on Long-Term Debt.....	—	—	—
Depreciation.....	1,339	756	6
Other.....	—	—	—
<b>TOTAL EXPENSES.....</b>	<b>33,573</b>	<b>19,410</b>	<b>5,024</b>
<b>PROGRAM REVENUES:</b>			
Charges for Services, Fees, Fines and Forfeitures.....	227	3,420	2,200
Operating Grants, Contributions and Restricted Investment Income.....	—	339	43,359
Capital Grants, Contributions and Restricted Investment Income.....	—	—	—
<b>TOTAL PROGRAM REVENUES.....</b>	<b>227</b>	<b>3,759</b>	<b>45,559</b>
<b>NET PROGRAM (EXPENSE) REVENUE .....</b>	<b>(33,346)</b>	<b>(15,651)</b>	<b>40,535</b>
<b>GENERAL REVENUES:</b>			
Unrestricted Investment Income.....	—	—	42
State Assistance.....	31,311	13,264	27,738
Other.....	—	—	3
<b>TOTAL GENERAL REVENUES.....</b>	<b>31,311</b>	<b>13,264</b>	<b>27,783</b>
<b>ADDITIONS (DEDUCTIONS) TO ENDOWMENTS AND PERMANENT FUND PRINCIPAL.....</b>			
	—	—	—
<b>CHANGE IN NET ASSETS.....</b>	<b>(2,035)</b>	<b>(2,387)</b>	<b>68,318</b>
<b>NET ASSETS (DEFICITS), JULY 1 (as restated).....</b>	<b>71,392</b>	<b>7,265</b>	<b>12,236</b>
<b>NET ASSETS (DEFICITS), JUNE 30.....</b>	<b>\$ 69,357</b>	<b>\$ 4,878</b>	<b>\$ 80,554</b>

<b>OHIO CAPITAL FUND</b>	<b>OHIO UNIVERSITY</b>	<b>MIAMI UNIVERSITY</b>	<b>UNIVERSITY OF AKRON</b>	<b>BOWLING GREEN STATE UNIVERSITY</b>	<b>KENT STATE UNIVERSITY</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
3,005	—	—	—	—	—
—	225,996	166,002	136,009	127,825	197,230
—	35,018	17,153	26,729	5,424	18,993
—	23,026	2,456	17,778	7,207	19,158
—	65,395	50,323	33,788	37,516	45,418
—	27,014	23,230	13,212	19,210	25,953
—	33,520	36,444	50,303	30,755	58,435
—	53,976	33,245	25,763	16,916	38,426
—	17,693	23,038	34,951	22,847	39,934
—	66,381	105,594	59,367	74,103	80,305
—	—	—	—	—	—
5,355	—	9,448	15,148	3,417	35,814
—	36,143	38,016	32,954	24,995	40,221
—	14,599	8,483	1,774	5,055	8,417
<b>8,360</b>	<b>598,761</b>	<b>513,432</b>	<b>447,776</b>	<b>375,270</b>	<b>608,304</b>
—	409,404	380,646	260,739	228,645	387,725
—	80,644	71,879	117,373	48,075	87,843
—	5,565	9,238	1,904	8,331	—
—	<b>495,613</b>	<b>461,763</b>	<b>380,016</b>	<b>285,051</b>	<b>475,568</b>
<b>(8,360)</b>	<b>(103,148)</b>	<b>(51,669)</b>	<b>(67,760)</b>	<b>(90,219)</b>	<b>(132,736)</b>
(984)	70,351	38,475	—	25,464	43,481
—	153,931	84,870	112,865	96,862	135,500
—	2	—	292	75	—
<b>(984)</b>	<b>224,284</b>	<b>123,345</b>	<b>113,157</b>	<b>122,401</b>	<b>178,981</b>
—	<b>3,191</b>	<b>14,115</b>	<b>3,894</b>	—	—
<b>(9,344)</b>	<b>124,327</b>	<b>85,791</b>	<b>49,291</b>	<b>32,182</b>	<b>46,245</b>
(30,048)	830,109	938,064	546,741	462,893	655,839
<b>\$ (39,392)</b>	<b>\$ 954,436</b>	<b>\$ 1,023,855</b>	<b>\$ 596,032</b>	<b>\$ 495,075</b>	<b>\$ 702,084</b>

(continued)



**STATE OF OHIO**  
**COMBINING STATEMENT OF ACTIVITIES**  
**NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

(dollars in thousands)

(continued)

	UNIVERSITY OF TOLEDO	CLEVELAND STATE UNIVERSITY	YOUNGSTOWN STATE UNIVERSITY
<b>EXPENSES:</b>			
Primary, Secondary and Other Education.....	\$ —	\$ —	\$ —
Community and Economic Development.....	—	—	—
Education and General:			
Instruction and Departmental Research.....	192,962	92,159	72,020
Separately Budgeted Research.....	61,149	9,689	2,581
Public Service.....	12,993	11,409	5,240
Academic Support.....	36,286	22,939	15,108
Student Services.....	20,876	20,106	9,392
Institutional Support.....	50,098	32,309	27,887
Operation and Maintenance of Plant.....	28,632	24,816	15,603
Scholarships and Fellowships.....	31,043	17,575	21,342
Auxiliary Enterprises.....	61,501	23,579	27,871
Hospitals.....	300,767	—	—
Interest on Long-Term Debt.....	13,514	5,275	1,455
Depreciation.....	45,598	20,683	10,076
Other.....	2,655	—	3,780
<b>TOTAL EXPENSES.....</b>	<b>858,074</b>	<b>280,539</b>	<b>212,355</b>
<b>PROGRAM REVENUES:</b>			
Charges for Services, Fees, Fines and Forfeitures.....	562,216	159,243	111,249
Operating Grants, Contributions and Restricted Investment Income.....	137,449	58,802	15,190
Capital Grants, Contributions and Restricted Investment Income.....	1,127	—	37,557
<b>TOTAL PROGRAM REVENUES.....</b>	<b>700,792</b>	<b>218,045</b>	<b>163,996</b>
<b>NET PROGRAM (EXPENSE) REVENUE .....</b>	<b>(157,282)</b>	<b>(62,494)</b>	<b>(48,359)</b>
<b>GENERAL REVENUES:</b>			
Unrestricted Investment Income.....	12,397	7,698	18,553
State Assistance.....	134,730	86,950	51,604
Other.....	70,422	—	417
<b>TOTAL GENERAL REVENUES.....</b>	<b>217,549</b>	<b>94,648</b>	<b>70,574</b>
<b>ADDITIONS (DEDUCTIONS) TO ENDOWMENTS AND PERMANENT FUND PRINCIPAL.....</b>	<b>2</b>	<b>—</b>	<b>799</b>
<b>CHANGE IN NET ASSETS.....</b>	<b>60,269</b>	<b>32,154</b>	<b>23,014</b>
<b>NET ASSETS (DEFICITS), JULY 1 (as restated).....</b>	<b>678,914</b>	<b>351,414</b>	<b>332,980</b>
<b>NET ASSETS (DEFICITS), JUNE 30.....</b>	<b>\$ 739,183</b>	<b>\$ 383,568</b>	<b>\$ 355,994</b>

WRIGHT STATE UNIVERSITY	SHAWNEE STATE UNIVERSITY	CENTRAL STATE UNIVERSITY	TERRA STATE COMMUNITY COLLEGE	COLUMBUS STATE COMMUNITY COLLEGE	CLARK STATE COMMUNITY COLLEGE
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
130,595	21,029	12,380	6,904	75,407	8,749
30,917	—	1,765	—	—	—
13,367	3,468	1,928	1,932	5,712	3,350
77,377	2,747	6,743	654	5,659	1,190
17,648	3,805	4,286	1,694	12,692	2,619
27,831	8,756	10,457	3,749	24,559	4,785
23,871	4,848	6,079	1,411	14,858	2,990
21,366	6,730	4,722	288	41,250	2,035
25,116	5,445	9,982	1,835	14,921	3,537
—	—	—	—	—	—
1,443	—	1,103	—	655	324
18,690	2,604	3,974	731	5,917	1,631
3,346	30	276	149	4,809	8
<b>391,567</b>	<b>59,462</b>	<b>63,695</b>	<b>19,347</b>	<b>206,439</b>	<b>31,218</b>
157,814	23,207	30,237	6,374	148,658	10,383
142,615	18,476	11,675	9,385	11,294	13,541
4,956	—	—	—	61	871
<b>305,385</b>	<b>41,683</b>	<b>41,912</b>	<b>15,759</b>	<b>160,013</b>	<b>24,795</b>
<b>(86,182)</b>	<b>(17,779)</b>	<b>(21,783)</b>	<b>(3,588)</b>	<b>(46,426)</b>	<b>(6,423)</b>
8,834	2,479	14	286	1,496	1,339
101,947	17,456	22,522	8,441	66,798	9,018
8	1,406	14	—	—	—
<b>110,789</b>	<b>21,341</b>	<b>22,550</b>	<b>8,727</b>	<b>68,294</b>	<b>10,357</b>
—	—	—	—	—	116
<b>24,607</b>	<b>3,562</b>	<b>767</b>	<b>5,139</b>	<b>21,868</b>	<b>4,050</b>
441,888	99,089	79,271	26,442	266,648	46,024
<b>\$ 466,495</b>	<b>\$ 102,651</b>	<b>\$ 80,038</b>	<b>\$ 31,581</b>	<b>\$ 288,516</b>	<b>\$ 50,074</b>

(continued)

**STATE OF OHIO**  
**COMBINING STATEMENT OF ACTIVITIES**  
**NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

(dollars in thousands)

(continued)

	<b>EDISON STATE COMMUNITY COLLEGE</b>	<b>SOUTHERN STATE COMMUNITY COLLEGE</b>	<b>WASHINGTON STATE COMMUNITY COLLEGE</b>
<b>EXPENSES:</b>			
Primary, Secondary and Other Education.....	\$ —	\$ —	\$ —
Community and Economic Development.....	—	—	—
Education and General:			
Instruction and Departmental Research.....	7,461	8,495	6,740
Separately Budgeted Research.....	—	—	—
Public Service.....	778	2,536	—
Academic Support.....	534	2,129	1,548
Student Services.....	2,202	1,724	1,573
Institutional Support.....	4,106	2,212	4,082
Operation and Maintenance of Plant.....	1,618	2,021	1,388
Scholarships and Fellowships.....	242	7,791	2,445
Auxiliary Enterprises.....	746	4,509	2,743
Hospitals.....	—	—	—
Interest on Long-Term Debt.....	194	232	—
Depreciation.....	1,133	845	815
Other.....	—	—	—
<b>TOTAL EXPENSES.....</b>	<b>19,014</b>	<b>32,494</b>	<b>21,334</b>
<b>PROGRAM REVENUES:</b>			
Charges for Services, Fees, Fines and Forfeitures.....	6,860	14,939	8,659
Operating Grants, Contributions and Restricted Investment Income.....	6,093	11,633	6,754
Capital Grants, Contributions and Restricted Investment Income.....	—	—	—
<b>TOTAL PROGRAM REVENUES.....</b>	<b>12,953</b>	<b>26,572</b>	<b>15,413</b>
<b>NET PROGRAM (EXPENSE) REVENUE .....</b>	<b>(6,061)</b>	<b>(5,922)</b>	<b>(5,921)</b>
<b>GENERAL REVENUES:</b>			
Unrestricted Investment Income.....	—	191	42
State Assistance.....	7,149	6,469	5,671
Other.....	—	654	—
<b>TOTAL GENERAL REVENUES.....</b>	<b>7,149</b>	<b>7,314</b>	<b>5,713</b>
<b>ADDITIONS (DEDUCTIONS) TO ENDOWMENTS AND PERMANENT FUND PRINCIPAL.....</b>	<b>—</b>	<b>62</b>	<b>—</b>
<b>CHANGE IN NET ASSETS.....</b>	<b>1,088</b>	<b>1,454</b>	<b>(208)</b>
<b>NET ASSETS (DEFICITS), JULY 1 (as restated).....</b>	<b>20,076</b>	<b>23,190</b>	<b>19,916</b>
<b>NET ASSETS (DEFICITS), JUNE 30.....</b>	<b>\$ 21,164</b>	<b>\$ 24,644</b>	<b>\$ 19,708</b>

<b>CINCINNATI STATE COMMUNITY COLLEGE</b>	<b>NORTHWEST STATE COMMUNITY COLLEGE</b>	<b>OWENS STATE COMMUNITY COLLEGE</b>	<b>TOTAL NONMAJOR COMPONENT UNITS</b>
\$ —	\$ —	\$ —	\$ 18,654
—	—	—	40,257
33,815	10,868	51,689	1,584,335
—	—	376	209,794
2,177	382	3,860	138,757
4,990	978	4,542	415,864
8,420	1,410	10,287	227,353
16,977	4,399	19,108	450,772
7,480	1,317	9,883	315,141
1,953	5,009	11,848	314,102
3,838	2,917	12,775	587,065
—	—	—	300,767
2,309	2	55	95,743
3,336	1,041	5,123	296,627
—	331	67	53,779
<b>85,295</b>	<b>28,654</b>	<b>129,613</b>	<b>5,049,010</b>
42,116	13,628	42,279	3,010,868
18,135	11,274	49,163	970,991
16	—	—	69,626
<b>60,267</b>	<b>24,902</b>	<b>91,442</b>	<b>4,051,485</b>
<b>(25,028)</b>	<b>(3,752)</b>	<b>(38,171)</b>	<b>(997,525)</b>
157	114	811	231,240
27,102	7,786	46,753	1,256,737
—	—	—	73,293
<b>27,259</b>	<b>7,900</b>	<b>47,564</b>	<b>1,561,270</b>
—	—	—	22,179
<b>2,231</b>	<b>4,148</b>	<b>9,393</b>	<b>585,924</b>
60,332	23,816	100,307	6,064,798
<b>\$ 62,563</b>	<b>\$ 27,964</b>	<b>\$ 109,700</b>	<b>\$ 6,650,722</b>

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**SCHOOL FACILITIES COMMISSION**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**JUNE 30, 2010**  
(dollars in thousands)

	<b>SPECIAL REVENUE FUND</b>		
	<b>ADMINISTRATION</b>	<b>SCHOOL BUILDING ASSISTANCE PROGRAM</b>	<b>PUBLIC SCHOOL BUILDING PROGRAM</b>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 1,395	\$ 1,184,822	\$ 162,171
Collateral on Lent Securities.....	398	736,709	27,410
Loans Receivable, Net.....	—	—	4,994
Other Receivables.....	16	—	—
<b>TOTAL ASSETS.....</b>	<b>\$ 1,809</b>	<b>\$ 1,921,531</b>	<b>\$ 194,575</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable.....	\$ 119	\$ 10,917	\$ 158
Accrued Liabilities.....	505	—	—
Obligations Under Securities Lending.....	398	736,709	27,410
Intergovernmental Payable.....	—	1,323,561	1,864
Payable to Primary Government.....	—	3,887,358	—
Refund and Other Liabilities.....	—	—	1,581
<b>TOTAL LIABILITIES.....</b>	<b>1,022</b>	<b>5,958,545</b>	<b>31,013</b>
<b>FUND BALANCES (DEFICITS):</b>			
Reserved for:			
Encumbrances.....	279	152,209	4,117
Noncurrent Portion of Loans Receivable.....	—	—	4,835
Loan Commitments.....	—	—	1,328
Other:			
Primary, Secondary and Other Education.....	—	—	2,114
Compensated Absences.....	40	—	—
Unreserved/Undesignated.....	468	(4,189,223)	151,168
<b>TOTAL FUND BALANCES (DEFICITS).....</b>	<b>787</b>	<b>(4,037,014)</b>	<b>163,562</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 1,809</b>	<b>\$ 1,921,531</b>	<b>\$ 194,575</b>

<b>EDUCATIONAL FACILITIES</b>	<b>TOTAL</b>
\$ 15,695	\$ 1,364,083
4,473	768,990
—	4,994
—	16
<b>\$ 20,168</b>	<b>\$ 2,138,083</b>

\$ 213	\$ 11,407
—	505
4,473	768,990
13,695	1,339,120
—	3,887,358
—	1,581
<b>18,381</b>	<b>6,008,961</b>

1,517	158,122
—	4,835
—	1,328
—	2,114
—	40
270	(4,037,317)
1,787	(3,870,878)
<b>\$ 20,168</b>	<b>\$ 2,138,083</b>

[THIS PAGE LEFT BLANK INTENTIONALLY]

**STATE OF OHIO**  
**RECONCILIATION OF THE BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**SCHOOL FACILITIES COMMISSION**  
**DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT**  
**JUNE 30, 2010**  
*(dollars in thousands)*

**SCHOOL  
FACILITIES  
COMMISSION**

**Total Fund Balances (Deficits).....** **\$ (3,870,878)**

Total net assets reported for governmental activities in the Statement of Net Assets is different because:

Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds. Those assets consist of:

<i>Machinery and Equipment, net of \$206 accumulated depreciation.....</i>	159
<i>Construction-in-Progress.....</i>	4,826
	<u>4,985</u>

The following liabilities are not due and payable in the current period, and therefore, are not reported in the funds.

<i>Refund and Other Liabilities-Compensated Absences.....</i>	<u>(823)</u>
---	--------------

**Total Net Assets (Deficits).....** **\$ (3,866,716)**



**STATE OF OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**SCHOOL FACILITIES COMMISSION**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**  
(dollars in thousands)

	<b>SPECIAL REVENUE FUND</b>		
	<b>ADMINISTRATION</b>	<b>SCHOOL BUILDING ASSISTANCE PROGRAM</b>	<b>PUBLIC SCHOOL BUILDING PROGRAM</b>
<b>REVENUES:</b>			
State Assistance.....	\$ —	\$ 60,924	\$ —
Investment Income.....	16	54,532	1,466
Other.....	106	4,041	650
<b>TOTAL REVENUES.....</b>	<b>122</b>	<b>119,497</b>	<b>2,116</b>
<b>EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Primary, Secondary and Other Education.....	7,503	642,824	27,325
<b>TOTAL EXPENDITURES.....</b>	<b>7,503</b>	<b>642,824</b>	<b>27,325</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b> <b>OVER (UNDER) EXPENDITURES.....</b>	<b>(7,381)</b>	<b>(523,327)</b>	<b>(25,209)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers-in.....	7,495	—	—
Transfers-out.....	—	—	(3,374)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>7,495</b>	<b>—</b>	<b>(3,374)</b>
<b>NET CHANGES IN FUND BALANCES.....</b>	<b>114</b>	<b>(523,327)</b>	<b>(28,583)</b>
<b>FUND BALANCES (DEFICITS), JULY 1.....</b>	<b>673</b>	<b>(3,513,687)</b>	<b>192,145</b>
<b>FUND BALANCES (DEFICITS), JUNE 30.....</b>	<b>\$ 787</b>	<b>\$ (4,037,014)</b>	<b>\$ 163,562</b>

<u>EDUCATIONAL FACILITIES</u>	<u>TOTAL</u>
\$ —	\$ 60,924
1,628	57,642
—	4,797
<b>1,628</b>	<b>123,363</b>
186,865	864,517
<b>186,865</b>	<b>864,517</b>
<b>(185,237)</b>	<b>(741,154)</b>
—	7,495
(4,121)	(7,495)
<b>(4,121)</b>	—
<b>(189,358)</b>	<b>(741,154)</b>
191,145	(3,129,724)
<b>\$ 1,787</b>	<b>\$ (3,870,878)</b>

[THIS PAGE LEFT BLANK INTENTIONALLY]

**STATE OF OHIO**  
**RECONCILIATION OF THE STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**TO THE STATEMENT OF ACTIVITIES**  
**SCHOOL FACILITIES COMMISSION**  
**DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**  
*(dollars in thousands)*

	<u>SCHOOL FACILITIES COMMISSION</u>
<b>Net Change in Fund Balances</b> .....	<b>\$ (741,154)</b>
<p>The change in net assets reported for governmental activities in the Statement of Activities is different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
Capital Outlay Expenditures.....	2,847
Depreciation Expense.....	<u>(143)</u>
Excess of Capital Outlay Over Depreciation Expense.....	<u>2,704</u>
<p>Expenses for compensated absences reported in the Statement of Activities are not reported as expenditures in the governmental funds.</p>	
	<u>(213)</u>
<b>Change in Net Assets</b> .....	<b>\$ <u>(738,663)</u></b>

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**CULTURAL FACILITIES COMMISSION**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**JUNE 30, 2010**  
(dollars in thousands)

	<b>SPECIAL REVENUE FUND</b>		
	<b>ADMINISTRATION</b>	<b>CULTURAL &amp; SPORTS FACILITIES BUILDING IMPROVEMENTS</b>	<b>CAPITAL DONATIONS</b>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 1,399	\$ 17,748	\$ 750
Collateral on Lent Securities.....	399	5,058	214
Other Receivables.....	4	—	—
<b>TOTAL ASSETS.....</b>	<b>\$ 1,802</b>	<b>\$ 22,806</b>	<b>\$ 964</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable.....	\$ 64	\$ 2,655	\$ —
Accrued Liabilities.....	96	—	—
Obligations Under Securities Lending.....	399	5,058	214
<b>TOTAL LIABILITIES.....</b>	<b>559</b>	<b>7,713</b>	<b>214</b>
<b>FUND BALANCES (DEFICITS):</b>			
Reserved for:			
Encumbrances.....	16	27,385	—
Other:			
Compensated Absences.....	6	—	—
Unreserved/Undesignated.....	1,221	(12,292)	750
<b>TOTAL FUND BALANCES.....</b>	<b>1,243</b>	<b>15,093</b>	<b>750</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 1,802</b>	<b>\$ 22,806</b>	<b>\$ 964</b>

**TOTAL**

\$	19,897
	5,671
	<u>4</u>
<b>\$</b>	<b><u>25,572</u></b>

\$	2,719
	96
	<u>5,671</u>
	<u>8,486</u>

27,401

	6
	<u>(10,321)</u>
	<u>17,086</u>
<b>\$</b>	<b><u>25,572</u></b>

[THIS PAGE LEFT BLANK INTENTIONALLY]

**STATE OF OHIO**  
**RECONCILIATION OF THE BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**CULTURAL FACILITIES COMMISSION**  
**DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT**  
**JUNE 30, 2010**  
*(dollars in thousands)*

	<u>CULTURAL FACILITIES COMMISSION</u>
<b>Total Fund Balances</b> .....	<b>\$ 17,086</b>
Total net assets reported for governmental activities in the Statement of Net Assets is different because:	
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds. Those assets consist of:	
<i>Land</i> .....	11,858
<i>Buildings, net of \$19,756 accumulated depreciation</i> .....	<u>40,516</u>
	<u>52,374</u>
The following liabilities are not due and payable in the current period, and therefore, are not reported in the funds.	
<i>Refund and Other Liabilities-Compensated Absences</i> .....	<u>(103)</u>
<b>Total Net Assets</b> .....	<b>\$ <u>69,357</u></b>



**STATE OF OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**CULTURAL FACILITIES COMMISSION**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**  
(dollars in thousands)

	<b>SPECIAL REVENUE FUND</b>		
	<b>ADMINISTRATION</b>	<b>CULTURAL &amp; SPORTS FACILITIES BUILDING IMPROVEMENTS</b>	<b>CAPITAL DONATIONS</b>
<b>REVENUES:</b>			
State Assistance.....	\$ —	\$ 31,311	\$ —
Licenses, Permits and Fees.....	23	—	—
Sales, Services and Charges.....	35	—	—
Investment Income.....	7	115	6
Other.....	—	—	41
<b>TOTAL REVENUES.....</b>	<b>65</b>	<b>31,426</b>	<b>47</b>
<b>EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Community and Economic Development.....	1,375	30,824	—
<b>TOTAL EXPENDITURES.....</b>	<b>1,375</b>	<b>30,824</b>	<b>—</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(1,310)</b>	<b>602</b>	<b>47</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers-in.....	1,679	—	—
Transfers-out.....	—	(1,679)	—
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>1,679</b>	<b>(1,679)</b>	<b>—</b>
<b>NET CHANGES IN FUND BALANCES.....</b>	<b>369</b>	<b>(1,077)</b>	<b>47</b>
<b>FUND BALANCES, JULY 1.....</b>	<b>874</b>	<b>16,170</b>	<b>703</b>
<b>FUND BALANCES, JUNE 30.....</b>	<b>\$ 1,243</b>	<b>\$ 15,093</b>	<b>\$ 750</b>

TOTAL

\$ 31,311  
23  
35  
128  
41  
31,538

32,199  
32,199

(661)

1,679  
(1,679)  
—

(661)

17,747

\$ 17,086

**STATE OF OHIO**  
**RECONCILIATION OF THE STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**TO THE STATEMENT OF ACTIVITIES**  
**CULTURAL FACILITIES COMMISSION**  
**DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**  
*(dollars in thousands)*

	<u>CULTURAL FACILITIES COMMISSION</u>
<b>Net Change in Fund Balances</b> .....	<b>\$ (661)</b>
<p>The change in net assets reported for governmental activities in the Statement of Activities is different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
<i>Depreciation Expense</i> .....	<u>(1,339)</u>
Expenses for compensated absences reported in the Statement of Activities are not reported as expenditures in the governmental funds.	<u>(35)</u>
<b>Change in Net Assets</b> .....	<b><u><u>\$ (2,035)</u></u></b>

**STATE OF OHIO**  
**BALANCE SHEET**  
**eTECH OHIO COMMISSION**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**JUNE 30, 2010**  
(dollars in thousands)

	<u>eTECH OHIO COMMISSION</u>
<b>ASSETS:</b>	
Cash Equity with Treasurer.....	\$ 4,804
Collateral on Lent Securities.....	1,369
Receivable from Primary Government.....	804
Other Receivables.....	4
<b>TOTAL ASSETS.....</b>	<b><u>\$ 6,981</u></b>
<b>LIABILITIES AND FUND BALANCES:</b>	
<b>LIABILITIES:</b>	
Accounts Payable.....	\$ 1,118
Accrued Liabilities.....	445
Obligations Under Securities Lending.....	1,369
<b>TOTAL LIABILITIES.....</b>	<b><u>2,932</u></b>
<b>FUND BALANCES:</b>	
Reserved for:	
Encumbrances.....	148
Federal Programs.....	23
Other:	
Compensated Absences.....	8
Unreserved/Undesignated.....	3,870
<b>TOTAL FUND BALANCES.....</b>	<b><u>4,049</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b><u>\$ 6,981</u></b>

**STATE OF OHIO**  
**RECONCILIATION OF THE BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**eTECH OHIO COMMISSION**  
**DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT**  
**JUNE 30, 2010**  
*(dollars in thousands)*

	<u>eTECH OHIO COMMISSION</u>
<b>Total Fund Balances</b> .....	<b>\$ 4,049</b>
Total net assets reported for governmental activities in the Statement of Net Assets is different because:	
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds. Those assets consist of:	
<i>Machinery and Equipment, net of \$5,659 accumulated depreciation</i> .....	<u>940</u>
The following liabilities are not due and payable in the current period, and therefore, are not reported in the funds.	
<i>Refund and Other Liabilities-Compensated Absences</i> .....	<u>(111)</u>
<b>Total Net Assets</b> .....	<b>\$ <u>4,878</u></b>

**STATE OF OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**eTECH OHIO COMMISSION**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**  
*(dollars in thousands)*

	<u>eTECH OHIO COMMISSION</u>
<b>REVENUES:</b>	
State Assistance.....	\$ 13,264
Federal Government.....	339
Other.....	3,420
<b>TOTAL REVENUES.....</b>	<b><u>17,023</u></b>
<b>EXPENDITURES:</b>	
<b>CURRENT OPERATING:</b>	
Primary, Secondary and Other Education.....	18,923
<b>TOTAL EXPENDITURES.....</b>	<b><u>18,923</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b><u>(1,900)</u></b>
<b>NET CHANGES IN FUND BALANCES.....</b>	<b>(1,900)</b>
<b>FUND BALANCES, JULY 1.....</b>	<b><u>5,949</u></b>
<b>FUND BALANCES, JUNE 30.....</b>	<b><u>\$ 4,049</u></b>

**STATE OF OHIO**  
**RECONCILIATION OF THE STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**TO THE STATEMENT OF ACTIVITIES**  
**eTECH OHIO COMMISSION**  
**DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2010**  
*(dollars in thousands)*

	<u>eTECH OHIO COMMISSION</u>
<b>Net Change in Fund Balance</b> .....	<b>\$ (1,900)</b>
<p>The change in net assets reported for governmental activities in the Statement of Activities is different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.</p>	
<i>Capital Outlay Expenditures</i> .....	341
<i>Depreciation Expense</i> .....	<u>(756)</u>
<i>Excess of Capital Outlay Over Depreciation Expense</i> .....	<u>(415)</u>
<p>Expenses for compensated absences reported in the Statement of Activities are not reported as expenditures in the governmental funds.</p>	
	<u>(72)</u>
<b>Change in Net Assets</b> .....	<b>\$ (2,387)</b>