

**THE
OHIO
BUDGETARY
FINANCIAL
REPORT**

For The Fiscal year Ended June 30, 2002

Prepared by the

Ohio Office of Budget and Management
Division of State Accounting

State of Ohio

Bob Taft
Governor

OHIO BUDGETARY FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

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July 26, 2002

To the Governor,
Members of the General Assembly,
and Citizens of Ohio:

It is with pleasure that I submit to you *The Ohio Budgetary Financial Report*, for the fiscal year ended June 30, 2002.

The budgetary statements reflect the financial activities that are subject to appropriation by the Ohio General Assembly for more than 160 state departments and agencies, and other organizations. The data contained herein is unaudited; however, I believe the information presented is accurate in all material respects.

For fiscal year 2002, total General Revenue Fund (GRF) sources were below the estimates that were revised in October 2001 by \$160.7 million or 0.7 percent, while total GRF tax receipts were below the estimate by \$791.2 million or 4.9 percent. The weaker-than-expected revenue picture was primarily impacted by lower receipts from the sales and use tax, the personal income tax, and the corporate franchise tax. The State ended the first year of its biennial budget period on June 30, 2002 with a GRF budgetary fund balance of \$108.3 million. The ending fund balance was for the most part, the result of lower-than-budgeted disbursements from the GRF and the various transfers to the GRF, which included the transfer of \$534.3 million from the Budget Stabilization Fund (BSF) and \$289.6 million from the tobacco settlement funds.

In fiscal year 2002, total spending on State programs was below the estimate revised in October 2001 by \$146.6 million or 0.7 percent. Most of this underspending occurred in the disbursements category for primary

and secondary education, tax relief programs, and various human services programs. As a result of tight fiscal management and the underspending by state agencies, the State was able to transfer \$65 million less than authorized in Senate Bill 261 from the BSF to balance the fiscal year 2002 GRF budget. The BSF fund balance at the end of fiscal year 2002 stood at \$427.9 million, already committed and appropriated to GRF use if needed in fiscal year 2003. The ending unreserved and undesignated fund balance in the GRF was carried forward to pay for budgeted expenditures in fiscal year 2003.

Comparative data on the GRF's revenues and expenditures for fiscal years 2001 and 2002 are presented in Exhibit B.

The Ohio Budgetary Financial Report is prepared on a budgetary basis of accounting. Under this basis, the State recognizes revenues, expenditures, and operating transfers on a cash basis as they occur during the budgetary period. The budgetary basis of accounting also recognizes reserves of fund balance for outstanding encumbrances and amounts designated for transfer to other state funds.

Inherent in Ohio's budgetary accounting environment is significant "double-counting" of revenue and expenditures related to intrastate transactions. The overstatement of expenditures has been substantially addressed by separating fiduciary fund activities from other budgetary expenditures that are reported in Statements 1 and 2, as well as in Schedule A. However, some "dou-

ble-counting" remains due to other intrastate transactions.

In addition to *The Ohio Budgetary Financial Report*, Ohio publishes a Comprehensive Annual Financial Report (CAFR), which presents the State's financial statements prepared in conformity with Generally Accepted Accounting Principles (GAAP). The GAAP statements are more comprehensive in scope and include additional organizations and activities defined within the State of Ohio Reporting Entity that are not subject to the State's appropriations process. The Auditor of State is in the process of conducting the State's comprehensive audit of its GAAP basis financial statements for fiscal year 2002. The State's CAFR, for the fiscal year ended June 30, 2002, will be available later in fiscal year 2003. The Ohio Office of Budget and Management provides access to the *Ohio Comprehensive Annual Financial Report*, *The Ohio Budgetary Financial Report*, and other State-related financial information at its home page on the Internet at <http://www.state.oh.us/obm/>.

The preparation of *The Ohio Budgetary Financial Report* could not have been accomplished without the professionalism and dedication demonstrated by all State agency personnel who are responsible for the management of Ohio's financial operations.

Sincerely,

THOMAS W. JOHNSON
Director

OHIO BUDGETARY FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

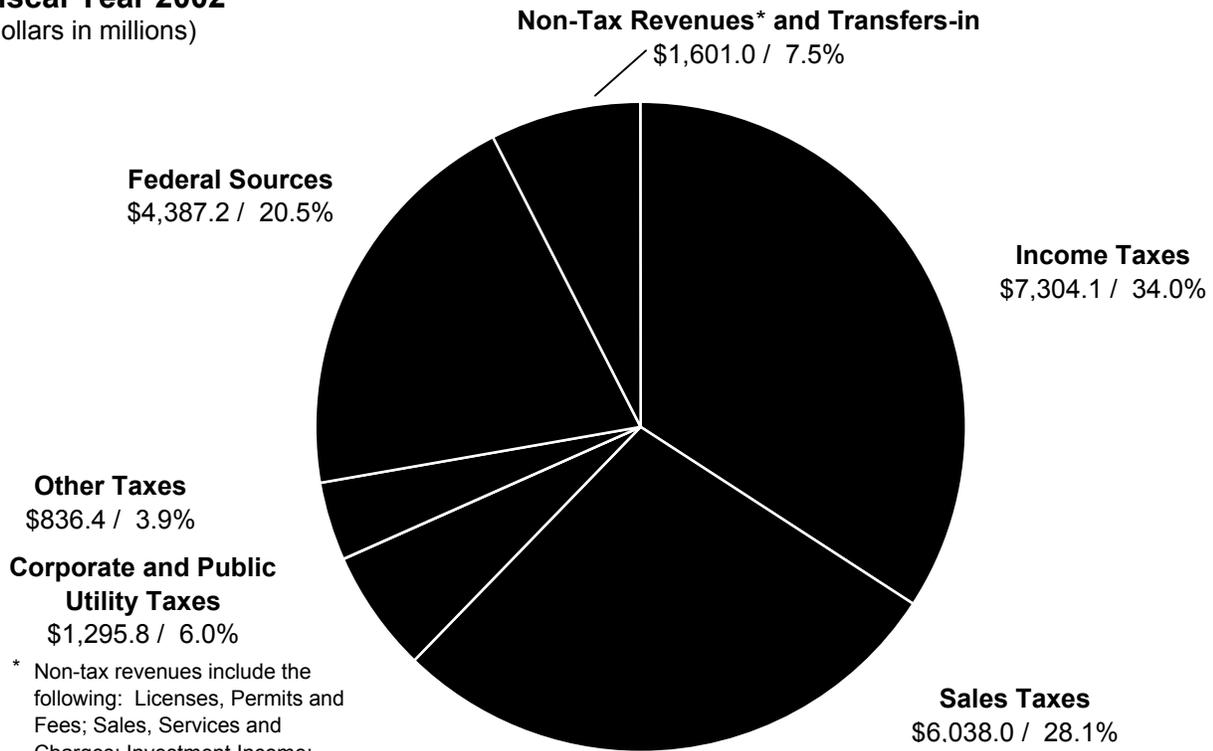
GLOSSARY

| | |
|-------------------------------|--|
| APPROPRIATION | A legal authorization granted by the General Assembly to make budgetary expenditures and to incur obligations for specific purposes. |
| ADJUSTED APPROPRIATION | The amount of appropriation provided by law adjusted for any reapropriations, executive-order reductions, and transfers of appropriations. |
| BUDGETARY BASIS OF ACCOUNTING | A basis of accounting under which budgetary revenues, budgetary expenditures, and transfers are recognized on a cash basis as they occur during established budget periods. Under this basis of accounting, outstanding encumbrances and legally mandated transfers reduce the budgetary fund balance available for future appropriation. |
| BUDGETARY EXPENDITURES | The amount of cash, including intrastate disbursements, expended from a budget fund group on a budgetary basis. Budgetary expenditures (net of their impact on encumbrances) reduce uncommitted appropriations and do not include operating transfers-out. Ohio classifies budgetary expenditures by functions (major purposes of state government) for governmental budget fund groups and by object categories (types of goods or services acquired) for proprietary budget fund groups. |
| BUDGETARY REVENUES | The amount of cash, including intrastate receipts, received in a budget fund group on a budgetary basis. Budgetary revenues do not include operating transfers-in. Ohio classifies budgetary revenues by major sources. |
| BUDGET FUND GROUPS | The categories used to group similar funds for Ohio's budgetary reporting purposes. Ohio's funds are categorized according to their revenue sources and the purposes for which they serve. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. |
| ENCUMBRANCES | The commitments against appropriations for unperformed (executory) contracts for goods and services. Outstanding encumbrances, as of June 30, and for the fiscal year then ended, are those remaining commitments initiated on or before June 30, that represent the estimated amount of expenditures that could ultimately result from completion of these unperformed contracts. |
| EQUITY WITH TREASURER | Each budget fund group's portion of the pooled demand deposits and investments are carried at cost. The State's cash pool under the Treasurer of State's administration has the general characteristics of a demand deposit account whereby additional cash can be deposited at any time and can also be effectively withdrawn at any time, within budgetary limitations, without prior notice or penalty. |
| OPERATING TRANSFERS | The amount of cash transferred between budget fund groups, as authorized under law. Operating transfers do not affect the level of available appropriations. |

EXHIBIT A

General Revenue Fund Sources Fiscal Year 2002

(dollars in millions)

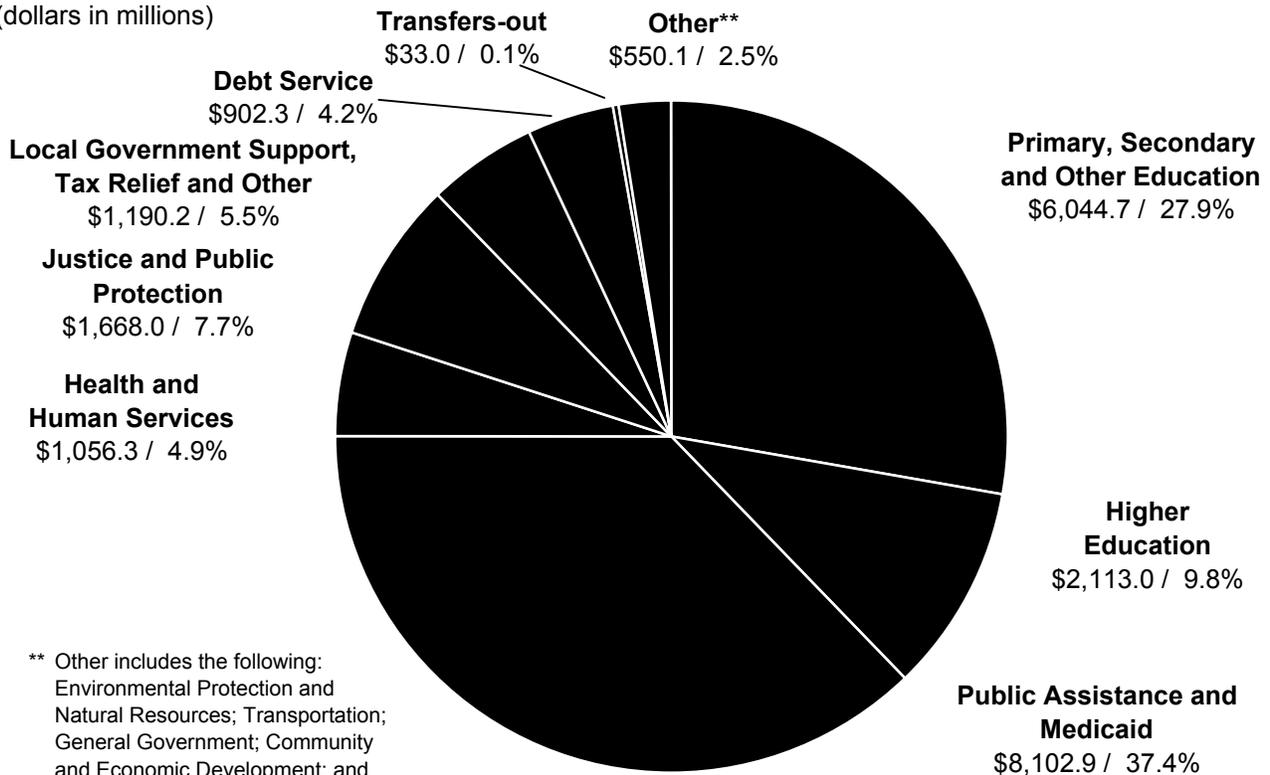


* Non-tax revenues include the following: Licenses, Permits and Fees; Sales, Services and Charges; Investment Income; and Other revenues.

Total GRF Sources: \$21,462.5

General Revenue Fund Uses Fiscal Year 2002

(dollars in millions)



** Other includes the following: Environmental Protection and Natural Resources; Transportation; General Government; Community and Economic Development; and Capital Outlay expenditures.

Total GRF Uses: \$21,660.5

EXHIBIT B

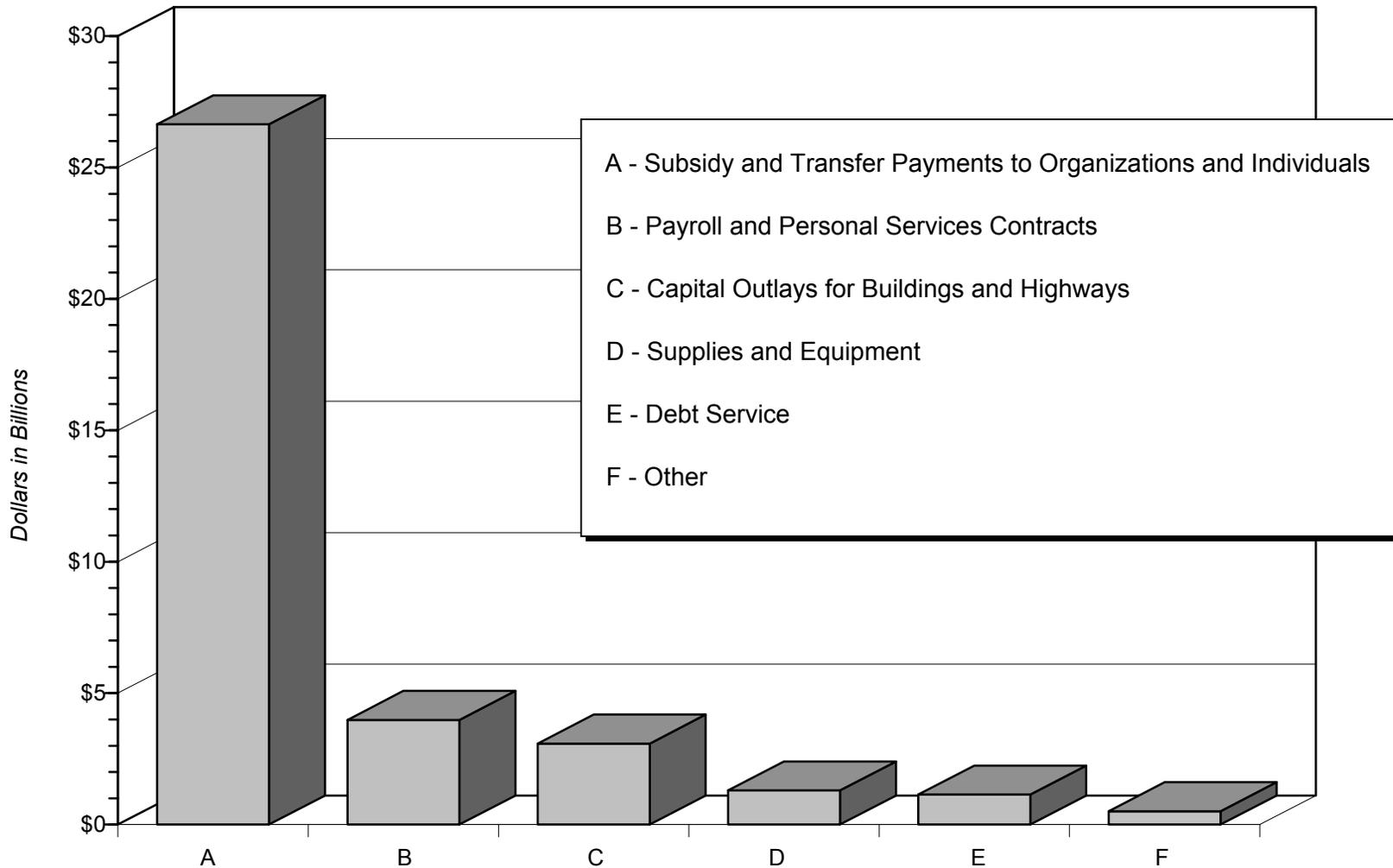
**Comparison of Budgetary Revenues and Expenditures
General Revenue Fund and All Governmental
and Proprietary Budget Fund Groups
For The Fiscal Years Ended June 30, 2002 and 2001
(dollars in thousands)**

| | GENERAL REVENUE FUND | | | ALL GOVERNMENTAL AND PROPRIETARY BUDGET FUND GROUPS (includes General Revenue Fund) | | |
|---|-----------------------------|---------------------|-----------------|--|---------------------|----------------|
| | 2002 | 2001 | % Change | 2002 | 2001 | % Change |
| | BUDGETARY REVENUES: | | | | | |
| Income Taxes | \$7,304,144 | \$7,263,428 | + 0.56 | \$8,157,141 | \$8,119,311 | + 0.47 |
| Sales Taxes | 6,037,960 | 5,935,581 | + 1.72 | 6,357,109 | 6,250,713 | + 1.70 |
| Corporate and Public Utility Taxes..... | 1,295,781 | 1,555,806 | - 16.71 | 1,643,507 | 1,647,282 | - 0.23 |
| Motor Vehicle Fuel Taxes | — | — | — | 1,452,702 | 1,382,587 | + 5.07 |
| Other Taxes | 836,419 | 894,681 | - 6.51 | 896,053 | 968,252 | - 7.46 |
| Licenses, Permits and Fees..... | 31,103 | 32,912 | - 5.50 | 1,699,498 | 1,356,881 | + 25.25 |
| Sales, Services and Charges..... | 797 | 822 | - 3.04 | 1,502,021 | 1,436,348 | + 4.57 |
| Federal Government..... | 4,387,215 | 4,527,857 | - 3.11 | 11,633,712 | 10,794,004 | + 7.78 |
| Tobacco Settlement..... | — | — | — | 368,588 | 315,812 | + 16.71 |
| Investment Income..... | 79,020 | 153,351 | - 48.47 | 307,588 | 453,882 | - 32.23 |
| Other: * | | | | | | |
| Budget Stabilization Transfer..... | 534,339 | — | — | 534,339 | — | — |
| Tobacco Settlement Transfer..... | 183,900 | — | — | 183,900 | — | — |
| Other Revenues | 263,317 | 180,874 | + 45.58 | 2,346,922 | 1,944,334 | + 20.71 |
| TOTAL BUDGETARY REVENUES | \$20,953,995 | \$20,545,312 | + 1.99 | \$37,083,080 | \$34,669,406 | + 6.96 |
| BUDGETARY EXPENDITURES: | | | | | | |
| CURRENT | | | | | | |
| Primary, Secondary and Other Education | \$6,044,698 | \$5,512,942 | + 9.65 | \$7,804,237 | \$7,322,388 | + 6.58 |
| Higher Education | 2,112,968 | 2,194,243 | - 3.70 | 2,447,742 | 2,205,838 | + 10.97 |
| Public Assistance and Medicaid ... | 8,102,891 | 8,033,070 | + .87 | 12,180,055 | 11,068,477 | + 10.04 |
| Health and Human Services | 1,056,298 | 1,058,988 | - .25 | 2,971,373 | 2,870,692 | + 3.51 |
| Justice and Public Protection..... | 1,667,985 | 1,673,089 | - .31 | 2,393,132 | 2,263,610 | + 5.72 |
| Environmental Protection and Natural Resources | 102,543 | 116,668 | - 12.11 | 392,056 | 379,271 | + 3.37 |
| Transportation..... | 43,283 | 37,483 | + 15.47 | 1,923,796 | 1,785,178 | + 7.76 |
| General Government * | 264,010 | 273,464 | - 3.46 | 1,443,180 | 608,791 | +137.06 |
| Community and Economic Development..... | 140,248 | 152,962 | - 8.31 | 757,361 | 583,296 | + 29.84 |
| Local Government Support, Tax Relief and Other..... | 1,190,194 | 1,145,948 | + 3.86 | 4,500,133 | 3,348,136 | + 34.41 |
| CAPITAL OUTLAY | — | 50,760 | - 100.00 | 458,026 | 1,629,883 | - 71.90 |
| DEBT SERVICE | 902,322 | 894,539 | + .87 | 1,390,719 | 1,315,213 | + 5.74 |
| PROPRIETARY..... | — | — | — | 1,175,326 | 1,473,143 | - 20.22 |
| TOTAL BUDGETARY EXPENDITURES..... | \$21,627,440 | \$21,144,156 | + 2.29 | \$39,837,136 | \$36,853,916 | + 8.09 |

* As detailed above, "Other" revenue reported for the General Revenue Fund includes transfers of \$534.339 million from the Budget Stabilization Fund and \$183.900 million from the Tobacco Settlement Fund. The transfers are included in "General Government" expenditures reported for the Budget Stabilization and Tobacco Settlement funds. Senate Bill 261 required these transfers to be made using appropriation authority.

EXHIBIT C

OHIO GOVERNMENTAL EXPENDITURES -- HOW STATE DOLLARS ARE SPENT FOR THE FISCAL YEAR ENDED JUNE 30, 2002



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OHIO BUDGETARY FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

STATEMENT 1

Statement of Sources and Uses of Budgetary Resources and Changes in Budgetary Fund Balances — All Governmental Budget Fund Groups

This Statement reflects, on a budgetary basis of accounting, the activity impacting the budgetary fund balances of each budget fund group falling within the governmental fund category. In certain cases, a single fund may constitute an entire budget fund group (e.g., General Revenue and Budget Stabilization funds). When deemed necessary, the budgetary fund balance for the prior year is adjusted to reflect fund reclassification occurring during the current fiscal year.

The governmental fund category, one of three categories used in governmental accounting, consists of funds that finance most governmental functions. Funds within this category are further grouped into one of the following fund types: General, which accounts for financial resources not required to be accounted for in another fund; Special Revenue, which accounts for specific revenue sources restricted for specific uses; Capital Projects, which accounts for financial resources related to capital expenditures; and Debt Service, which accounts for the accumulation and payment of general long-term debt and interest.

Beginning in fiscal year 2002, the General Services Budget Fund Group includes the funds that were previously reported in the Intragovernmental Services Budget Fund Group within the Internal Service Fund Type. The Internal Service Fund Type was presented in the Ohio Budgetary Financial Report for the fiscal year ended June 30, 2001 as part of the proprietary fund category in Statement 2. The June 30, 2001 budgetary fund balance for these funds of \$19,520 million has been reclassified and is included for this report in the "Budgetary Fund Balances, July 1" amount for the General Services Budget Fund Group.

Taxes and federal government grants constitute the primary revenue sources for these budget fund groups. Expenditures for governmental budget fund groups are grouped by function. It should also be noted that any amounts designated for transfer are deducted in the calculation of budgetary fund balance for the General Revenue Budget Fund Group.

Schedule A provides greater detail on budgetary expenditures by function and budget fund group for each State agency.

STATEMENT 1

STATE OF OHIO

**STATEMENT OF SOURCES AND USES OF BUDGETARY RESOURCES
AND CHANGES IN BUDGETARY FUND BALANCES
ALL GOVERNMENTAL BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)

| | GENERAL FUND TYPE | | |
|--|----------------------------|-----------------------------|---------------------------------------|
| | GENERAL REVENUE | GENERAL SERVICES | BUDGET STABILIZ- ATION |
| BUDGETARY REVENUES: | | | |
| Income Taxes | \$ 7,304,144 | \$ — | \$ — |
| Sales Taxes | 6,037,960 | — | — |
| Corporate and Public Utility Taxes | 1,295,781 | — | — |
| Motor Vehicle Fuel Taxes | — | — | — |
| Other Taxes | 836,419 | 1,940 | — |
| Licenses, Permits and Fees | 31,103 | 76,613 | — |
| Sales, Services and Charges | 797 | 50,598 | — |
| Federal Government | 4,387,215 | 65,442 | — |
| Tobacco Settlement..... | — | — | — |
| Investment Income | 79,020 | 4,103 | — |
| Other * | 981,556 | 879,982 | — |
| TOTAL BUDGETARY REVENUES | 20,953,995 | 1,078,678 | — |
| BUDGETARY EXPENDITURES: | | | |
| CURRENT | | | |
| Primary, Secondary and Other Education | 6,044,698 | 22,525 | — |
| Higher Education | 2,112,968 | 207 | — |
| Public Assistance and Medicaid | 8,102,891 | 356,955 | — |
| Health and Human Services | 1,056,298 | 147,898 | — |
| Justice and Public Protection | 1,667,985 | 192,316 | — |
| Environmental Protection and Natural Resources | 102,543 | 45,494 | — |
| Transportation | 43,283 | 9,200 | — |
| General Government * | 264,010 | 297,314 | 534,339 |
| Community and Economic Development | 140,248 | 9,250 | — |
| Local Government Support, Tax Relief and Other | 1,190,194 | 151 | — |
| CAPITAL OUTLAY | — | — | — |
| DEBT SERVICE | 902,322 | — | — |
| TOTAL BUDGETARY EXPENDITURES | 21,627,440 | 1,081,310 | 534,339 |
| OTHER FINANCING SOURCES (USES): | | | |
| Bond Proceeds | — | — | — |
| Operating Transfers-in | 508,558 | 44,404 | 13,104 |
| Operating Transfers-out | (32,966) | (132,414) | (53,352) |
| NET OTHER FINANCING SOURCES (USES) | 475,592 | (88,010) | (40,248) |
| BUDGETARY REVENUES AND OTHER SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER USES | (197,853) | (90,642) | (574,587) |
| NET DECREASE (INCREASE) IN YEAR-END OUTSTANDING ENCUMBRANCES | 86,745 | 108,840 | — |
| DECREASE IN YEAR-END BUDGETARY DESIGNATIONS | 13,104 | — | — |
| NET INCREASE (DECREASE) IN BUDGETARY FUND BALANCES | (98,004) | 18,198 | (574,587) |
| BUDGETARY FUND BALANCES, JULY 1 | 206,310 | 293,154 | 1,002,491 |
| BUDGETARY FUND BALANCES, JUNE 30 | \$ 108,306 | \$ 311,352 | \$ 427,904 |
| COMPOSITION OF BUDGETARY FUND BALANCES: | | | |
| Equity with Treasurer | \$ 619,217 | \$ 388,387 | \$ 427,904 |
| Outstanding Encumbrances | (510,911) | (77,035) | — |
| BUDGETARY FUND BALANCES, JUNE 30 | \$ 108,306 | \$ 311,352 | \$ 427,904 |

* "Other" revenue reported for the General Revenue Fund includes transfers of \$534.339 million from the Budget Stabilization Fund and \$183.900 million from the Tobacco Settlement Fund. The transfers are included in "General Government" expenditures reported for the Budget Stabilization and Tobacco Settlement funds. Senate Bill 261 required these transfers to be made using appropriation authority.

| EDUCATION IMPROVEMENT | TOTAL GENERAL FUND TYPE | SPECIAL REVENUE FUND TYPE | | | REVENUE DISTRIBU- TION |
|--------------------------|-------------------------------|-------------------------------|----------------------|----------------------------|------------------------------|
| | | FEDERAL SPECIAL REVENUE | HIGHWAY OPERATING | STATE HIGHWAY SAFETY | |
| \$ — | \$ 7,304,144 | \$ — | \$ — | \$ — | \$ 848,810 |
| — | 6,037,960 | — | — | — | 303,345 |
| — | 1,295,781 | — | — | — | 334,377 |
| — | — | — | 362,911 | — | 1,041,549 |
| — | 838,359 | — | — | 1,570 | 14,370 |
| — | 107,716 | 1,498 | 67,375 | 106,112 | 523,100 |
| — | 51,395 | 29 | 1,364 | 20,237 | — |
| — | 4,452,657 | 6,134,800 | 975,088 | 17,576 | — |
| — | — | — | — | — | — |
| — | 83,123 | 3,808 | 42,642 | 7,220 | 2,053 |
| — | 1,861,538 | 154,180 | 56,950 | 33,662 | 87 |
| — | 22,032,673 | 6,294,315 | 1,506,330 | 186,377 | 3,067,691 |
| — | 6,067,223 | 1,024,170 | — | — | — |
| — | 2,113,175 | 7,406 | — | — | — |
| — | 8,459,846 | 3,334,501 | — | — | — |
| — | 1,204,196 | 1,494,253 | — | 167 | — |
| — | 1,860,301 | 118,085 | — | 346,429 | — |
| — | 148,037 | 49,475 | — | — | — |
| — | 52,483 | — | 1,870,487 | — | — |
| — | 1,095,663 | 8,953 | — | — | — |
| — | 149,498 | 251,377 | — | — | — |
| — | 1,190,345 | 172 | 175 | 60 | 2,291,310 |
| — | — | 161 | — | 4,987 | — |
| — | 902,322 | — | 41,685 | 11,706 | — |
| — | 23,243,089 | 6,288,553 | 1,912,347 | 363,349 | 2,291,310 |
| — | — | — | — | — | — |
| — | 566,066 | 6,354 | 532,625 | 210,488 | 2 |
| (11) | (218,743) | (13,593) | (207,831) | (23,539) | (719,441) |
| (11) | 347,323 | (7,239) | 324,794 | 186,949 | (719,439) |
| (11) | (863,093) | (1,477) | (81,223) | 9,977 | 56,942 |
| — | 195,585 | 323,534 | 67,111 | 7,879 | — |
| — | 13,104 | — | — | — | — |
| (11) | (654,404) | 322,057 | (14,112) | 17,856 | 56,942 |
| 11 | 1,501,966 | (1,692,191) | (544,062) | 113,335 | 206,107 |
| \$ — | \$ 847,562 | \$ (1,370,134) | \$ (558,174) | \$ 131,191 | \$ 263,049 |
| \$ — | \$ 1,435,508 | \$ 211,605 | \$ 887,574 | \$ 161,963 | \$ 263,049 |
| — | (587,946) | (1,581,739) | (1,445,748) | (30,772) | — |
| \$ — | \$ 847,562 | \$ (1,370,134) | \$ (558,174) | \$ 131,191 | \$ 263,049 |

(continued)

STATEMENT 1

STATE OF OHIO

**STATEMENT OF SOURCES AND USES OF BUDGETARY RESOURCES
AND CHANGES IN BUDGETARY FUND BALANCES
ALL GOVERNMENTAL BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)
(continued)

| | SPECIAL REVENUE FUND TYPE | | |
|--|--------------------------------------|------------------|-----------------------------|
| | STATE SPECIAL REVENUE | WILDLIFE | WATERWAYS SAFETY |
| BUDGETARY REVENUES: | | | |
| Income Taxes | \$ 4,187 | \$ — | \$ — |
| Sales Taxes | 15,804 | — | — |
| Corporate and Public Utility Taxes | 13,349 | — | — |
| Motor Vehicle Fuel Taxes | 1,207 | — | 13,833 |
| Other Taxes | 41,754 | — | — |
| Licenses, Permits and Fees | 845,205 | 28,099 | 5,541 |
| Sales, Services and Charges | 14,499 | 379 | 2 |
| Federal Government | 41,400 | 9,815 | 2,376 |
| Tobacco Settlement..... | — | — | — |
| Investment Income | 17,186 | 1,717 | 918 |
| Other | 316,112 | 3,983 | 232 |
| TOTAL BUDGETARY REVENUES | 1,310,703 | 43,993 | 22,902 |
| BUDGETARY EXPENDITURES: | | | |
| CURRENT | | | |
| Primary, Secondary and Other Education | 39,903 | — | — |
| Higher Education | 6,207 | — | — |
| Public Assistance and Medicaid | 385,708 | — | — |
| Health and Human Services | 140,253 | — | — |
| Justice and Public Protection | 63,507 | — | — |
| Environmental Protection and Natural Resources | 134,655 | 43,239 | 16,578 |
| Transportation | 826 | — | — |
| General Government * | 154,664 | — | — |
| Community and Economic Development | 285,831 | — | — |
| Local Government Support, Tax Relief and Other | 640 | 3 | — |
| CAPITAL OUTLAY | 631 | 2,562 | 1,944 |
| DEBT SERVICE | — | — | — |
| TOTAL BUDGETARY EXPENDITURES | 1,212,825 | 45,804 | 18,522 |
| OTHER FINANCING SOURCES (USES): | | | |
| Bond Proceeds | — | — | — |
| Operating Transfers-in | 31,404 | 806 | 1,057 |
| Operating Transfers-out | (112,366) | (818) | (1,057) |
| NET OTHER FINANCING SOURCES (USES) | (80,962) | (12) | — |
| BUDGETARY REVENUES AND OTHER SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER USES | 16,916 | (1,823) | 4,380 |
| NET DECREASE (INCREASE) IN YEAR-END OUTSTANDING ENCUMBRANCES | 98,942 | 1,426 | (1,787) |
| DECREASE IN YEAR-END BUDGETARY DESIGNATIONS | — | — | — |
| NET INCREASE (DECREASE) IN BUDGETARY FUND BALANCES | 115,858 | (397) | 2,593 |
| BUDGETARY FUND BALANCES, JULY 1 | 282,748 | 31,261 | 13,366 |
| BUDGETARY FUND BALANCES, JUNE 30 | \$ 398,606 | \$ 30,864 | \$ 15,959 |
| COMPOSITION OF BUDGETARY FUND BALANCES: | | | |
| Equity with Treasurer | \$ 529,162 | \$ 33,572 | \$ 21,985 |
| Outstanding Encumbrances | (130,556) | (2,708) | (6,026) |
| BUDGETARY FUND BALANCES, JUNE 30 | \$ 398,606 | \$ 30,864 | \$ 15,959 |

* "Other" revenue reported for the General Revenue Fund includes transfers of \$534.339 million from the Budget Stabilization Fund and \$183.900 million from the Tobacco Settlement Fund. The transfers are included in "General Government" expenditures reported for the Budget Stabilization and Tobacco Settlement funds. Senate Bill 261 required these transfers to be made using appropriation authority.

SPECIAL REVENUE FUND TYPE

| LOTTERY PROFITS EDUCATION | SCHOOL BUILDING ASSISTANCE | FACILITIES ESTABLISH- MENT | COAL RESEARCH & DEVELOPMENT | LOCAL TRANSPORTATION IMPROVEMENT | TOBACCO SETTLEMENT |
|---------------------------------|----------------------------------|----------------------------------|-----------------------------------|--|-----------------------|
| \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | 64 | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | 368,588 |
| 3,659 | 27,501 | 4,252 | 541 | 4,885 | 21,331 |
| 1,099 | 1,210 | 37,779 | 3 | — | 467 |
| 4,758 | 28,711 | 42,095 | 544 | 4,885 | 390,386 |
| 643,806 | — | — | — | — | 19,910 |
| — | — | — | — | — | 887 |
| — | — | — | — | — | — |
| — | — | — | — | — | 132,504 |
| — | — | — | — | — | 4,810 |
| — | — | — | — | — | — |
| — | — | — | — | — | 183,900 |
| — | — | 39,333 | 14,132 | 328 | 15,969 |
| — | 654,932 | — | — | 63,435 | 159,324 |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| 643,806 | 654,932 | 39,333 | 14,132 | 63,763 | 517,304 |
| — | 406,029 | — | 30,165 | — | — |
| 635,150 | 10,000 | 8,050 | — | 62,205 | 324,238 |
| — | (15,412) | (9,045) | (5,630) | — | (429,911) |
| 635,150 | 400,617 | (995) | 24,535 | 62,205 | (105,673) |
| (3,898) | (225,604) | 1,767 | 10,947 | 3,327 | (232,591) |
| (7) | 358,946 | (16,534) | 3,429 | 10 | (37,299) |
| — | — | — | — | — | — |
| (3,905) | 133,342 | (14,767) | 14,376 | 3,337 | (269,890) |
| 47,353 | (208,464) | 29,400 | (9,695) | 95,812 | 279,651 |
| \$ 43,448 | \$ (75,122) | \$ 14,633 | \$ 4,681 | \$ 99,149 | \$ 9,761 |
| \$ 43,460 | \$ 353,246 | \$ 106,431 | \$ 17,584 | \$ 99,149 | \$ 268,680 |
| (12) | (428,368) | (91,798) | (12,903) | — | (258,919) |
| \$ 43,448 | \$ (75,122) | \$ 14,633 | \$ 4,681 | \$ 99,149 | \$ 9,761 |

(continued)

STATEMENT 1

STATE OF OHIO

**STATEMENT OF SOURCES AND USES OF BUDGETARY RESOURCES
AND CHANGES IN BUDGETARY FUND BALANCES
ALL GOVERNMENTAL BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)
(continued)

| | SPECIAL REVENUE FUND TYPE | | |
|--|---|---|---|
| | LOCAL INFRASTRUCTURE IMPROVEMENT | HIGHER EDUCATION IMPROVEMENT | ARTS FACILITIES BUILDING |
| BUDGETARY REVENUES: | | | |
| Income Taxes | \$ — | \$ — | \$ — |
| Sales Taxes | — | — | — |
| Corporate and Public Utility Taxes | — | — | — |
| Motor Vehicle Fuel Taxes | — | — | — |
| Other Taxes | — | — | — |
| Licenses, Permits and Fees | — | — | — |
| Sales, Services and Charges | — | — | — |
| Federal Government | — | — | — |
| Tobacco Settlement..... | — | — | — |
| Investment Income | 5,786 | 3,834 | 1,680 |
| Other | 15,597 | 113 | — |
| TOTAL BUDGETARY REVENUES | 21,383 | 3,947 | 1,680 |
| BUDGETARY EXPENDITURES: | | | |
| CURRENT | | | |
| Primary, Secondary and Other Education | — | — | 9,225 |
| Higher Education | — | 320,067 | — |
| Public Assistance and Medicaid | — | — | — |
| Health and Human Services | — | — | — |
| Justice and Public Protection | — | — | — |
| Environmental Protection and Natural Resources | — | — | — |
| Transportation | — | — | — |
| General Government | — | — | — |
| Community and Economic Development | 809 | — | — |
| Local Government Support, Tax Relief and Other | 121,307 | 86 | 13,096 |
| CAPITAL OUTLAY | — | — | — |
| DEBT SERVICE | 51 | — | — |
| TOTAL BUDGETARY EXPENDITURES | 122,167 | 320,153 | 22,321 |
| OTHER FINANCING SOURCES (USES): | | | |
| Bond Proceeds | 120,000 | 334,289 | — |
| Operating Transfers-in | — | — | — |
| Operating Transfers-out | — | — | (696) |
| NET OTHER FINANCING SOURCES (USES) | 120,000 | 334,289 | (696) |
| BUDGETARY REVENUES AND OTHER SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER USES | 19,216 | 18,083 | (21,337) |
| NET DECREASE (INCREASE) IN YEAR-END OUTSTANDING ENCUMBRANCES | 18 | 83,075 | 16,496 |
| DECREASE IN YEAR-END BUDGETARY DESIGNATIONS | — | — | — |
| NET INCREASE (DECREASE) IN BUDGETARY FUND BALANCES | 19,234 | 101,158 | (4,841) |
| BUDGETARY FUND BALANCES, JULY 1 | 109,037 | (141,456) | 19,736 |
| BUDGETARY FUND BALANCES, JUNE 30 | \$ 128,271 | \$ (40,298) | \$ 14,895 |
| COMPOSITION OF BUDGETARY FUND BALANCES: | | | |
| Equity with Treasurer | \$ 128,277 | \$ 114,557 | \$ 24,638 |
| Outstanding Encumbrances | (6) | (154,855) | (9,743) |
| BUDGETARY FUND BALANCES, JUNE 30 | \$ 128,271 | \$ (40,298) | \$ 14,895 |

| SPECIAL REVENUE FUND TYPE | | | CAPITAL PROJECTS FUND TYPE | | |
|----------------------------|--------------------|---------------------------------|--------------------------------------|----------------------------------|-------------------------|
| SPORTS FACILITIES BUILDING | CLEAN OHIO PROGRAM | TOTAL SPECIAL REVENUE FUND TYPE | MENTAL HEALTH FACILITIES IMPROVEMENT | PARKS AND RECREATION IMPROVEMENT | ADMINISTRATIVE BUILDING |
| \$ — | \$ — | \$ 852,997 | \$ — | \$ — | \$ — |
| — | — | 319,149 | — | — | — |
| — | — | 347,726 | — | — | — |
| — | — | 1,419,500 | — | — | — |
| — | — | 57,694 | — | — | — |
| — | — | 1,576,994 | — | — | — |
| — | — | 36,510 | 49 | — | — |
| — | — | 7,181,055 | — | — | — |
| — | — | 368,588 | — | — | — |
| 1,285 | 954 | 151,252 | 952 | 558 | 4,363 |
| — | — | 621,474 | 709 | 22 | 22 |
| 1,285 | 954 | 12,932,939 | 1,710 | 580 | 4,385 |
| — | — | 1,737,014 | — | — | — |
| — | — | 334,567 | — | — | — |
| — | — | 3,720,209 | — | — | — |
| — | — | 1,767,177 | — | — | — |
| — | — | 532,831 | — | — | — |
| — | 72 | 244,019 | — | — | — |
| — | — | 1,871,313 | — | — | — |
| — | — | 347,517 | — | — | — |
| — | 84 | 607,863 | — | — | — |
| 5,248 | — | 3,309,788 | — | — | — |
| — | — | 10,285 | 30,555 | 17,725 | 86,432 |
| — | — | 53,442 | 701 | — | — |
| 5,248 | 156 | 14,536,025 | 31,256 | 17,725 | 86,432 |
| — | 50,000 | 940,483 | 30,519 | 25,000 | 71,426 |
| — | — | 1,822,379 | — | — | — |
| (228) | — | (1,539,567) | — | — | — |
| (228) | 50,000 | 1,223,295 | 30,519 | 25,000 | 71,426 |
| (4,191) | 50,798 | (379,791) | 973 | 7,855 | (10,621) |
| (4) | (12) | 905,223 | (10,796) | (3,694) | 23,852 |
| — | — | — | — | — | — |
| (4,195) | 50,786 | 525,432 | (9,823) | 4,161 | 13,231 |
| 6,557 | — | (1,361,505) | (20,378) | (1,048) | 42,699 |
| \$ 2,362 | \$ 50,786 | \$ (836,073) | \$ (30,201) | \$ 3,113 | \$ 55,930 |
| \$ 22,514 | \$ 50,798 | \$ 3,338,244 | \$ 7,320 | \$ 28,325 | \$ 104,952 |
| (20,152) | (12) | (4,174,317) | (37,521) | (25,212) | (49,022) |
| \$ 2,362 | \$ 50,786 | \$ (836,073) | \$ (30,201) | \$ 3,113 | \$ 55,930 |

(continued)

STATEMENT 1

STATE OF OHIO

**STATEMENT OF SOURCES AND USES OF BUDGETARY RESOURCES
AND CHANGES IN BUDGETARY FUND BALANCES
ALL GOVERNMENTAL BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)
(continued)

| | CAPITAL PROJECTS FUND TYPE | | |
|--|---|------------------------------------|--|
| | JUVENILE CORRECTIONAL BUILDING | TRANSPORTATION BUILDING | ADULT CORRECTIONAL BUILDING |
| BUDGETARY REVENUES: | | | |
| Income Taxes | \$ — | \$ — | \$ — |
| Sales Taxes | — | — | — |
| Corporate and Public Utility Taxes | — | — | — |
| Motor Vehicle Fuel Taxes | — | — | — |
| Other Taxes | — | — | — |
| Licenses, Permits and Fees | — | — | — |
| Sales, Services and Charges | — | — | — |
| Federal Government | — | — | — |
| Tobacco Settlement..... | — | — | — |
| Investment Income | 1,576 | 12 | 2,672 |
| Other | — | — | 14 |
| TOTAL BUDGETARY REVENUES | 1,576 | 12 | 2,686 |
| BUDGETARY EXPENDITURES: | | | |
| CURRENT | | | |
| Primary, Secondary and Other Education | — | — | — |
| Higher Education | — | — | — |
| Public Assistance and Medicaid | — | — | — |
| Health and Human Services | — | — | — |
| Justice and Public Protection | — | — | — |
| Environmental Protection and Natural Resources | — | — | — |
| Transportation | — | — | — |
| General Government | — | — | — |
| Community and Economic Development | — | — | — |
| Local Government Support, Tax Relief and Other | — | — | — |
| CAPITAL OUTLAY | 15,772 | — | 58,357 |
| DEBT SERVICE | — | — | — |
| TOTAL BUDGETARY EXPENDITURES | 15,772 | — | 58,357 |
| OTHER FINANCING SOURCES (USES): | | | |
| Bond Proceeds | — | — | 112 |
| Operating Transfers-in | — | — | — |
| Operating Transfers-out | — | — | — |
| NET OTHER FINANCING SOURCES (USES) | — | — | 112 |
| BUDGETARY REVENUES AND OTHER SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER USES | (14,196) | 12 | (55,559) |
| NET DECREASE (INCREASE) IN YEAR-END OUTSTANDING ENCUMBRANCES | (19,037) | 542 | 11,084 |
| DECREASE IN YEAR-END BUDGETARY DESIGNATIONS | — | — | — |
| NET INCREASE (DECREASE) IN BUDGETARY FUND BALANCES | (33,233) | 554 | (44,475) |
| BUDGETARY FUND BALANCES, JULY 1 | 14,984 | (303) | 18,191 |
| BUDGETARY FUND BALANCES, JUNE 30 | \$ (18,249) | \$ 251 | \$ (26,284) |
| COMPOSITION OF BUDGETARY FUND BALANCES: | | | |
| Equity with Treasurer | \$ 22,751 | \$ 251 | \$ 20,659 |
| Outstanding Encumbrances | (41,000) | — | (46,943) |
| BUDGETARY FUND BALANCES, JUNE 30 | \$ (18,249) | \$ 251 | \$ (26,284) |

| CAPITAL PROJECTS FUND TYPE | | | | | DEBT SERVICE FUND TYPE |
|----------------------------|----------------------------------|-----------------------------|---------------------------------|----------------------------------|------------------------|
| HIGHWAY SAFETY BUILDING | OHIO PARKS AND NATURAL RESOURCES | HIGHWAY CAPITAL IMPROVEMENT | INFRASTRUCTURE BANK OBLIGATIONS | TOTAL CAPITAL PROJECTS FUND TYPE | DEBT SERVICE |
| \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| — | — | — | — | — | — |
| — | — | — | — | — | 33,202 |
| — | — | — | — | — | 9,783 |
| — | — | — | — | 49 | — |
| — | — | — | — | — | — |
| 1,041 | 767 | 6,822 | 3,774 | 22,537 | 6,606 |
| — | 11 | 69 | — | 847 | 235,754 |
| 1,041 | 778 | 6,891 | 3,774 | 23,433 | 285,345 |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| — | — | — | — | — | — |
| 6,278 | 35,397 | 139,323 | 57,902 | 447,741 | — |
| — | — | — | — | 701 | 434,254 |
| 6,278 | 35,397 | 139,323 | 57,902 | 448,442 | 434,254 |
| — | 50,158 | — | 104,638 | 281,853 | 8,699 |
| — | — | — | — | — | 136,501 |
| — | — | — | (20,000) | (20,000) | (589) |
| — | 50,158 | — | 84,638 | 261,853 | 144,611 |
| (5,237) | 15,539 | (132,432) | 30,510 | (163,156) | (4,298) |
| 3,487 | 10,916 | 11,808 | (252,788) | (224,626) | — |
| — | — | — | — | — | — |
| (1,750) | 26,455 | (120,624) | (222,278) | (387,782) | (4,298) |
| 12,245 | (20,953) | 32,724 | (25,064) | 53,097 | 58,664 |
| \$ 10,495 | \$ 5,502 | \$ (87,900) | \$ (247,342) | \$ (334,685) | \$ 54,366 |
| \$ 18,227 | \$ 25,939 | \$ 72,433 | \$ 41,278 | \$ 342,135 | \$ 54,366 |
| (7,732) | (20,437) | (160,333) | (288,620) | (676,820) | — |
| \$ 10,495 | \$ 5,502 | \$ (87,900) | \$ (247,342) | \$ (334,685) | \$ 54,366 |

(continued)

STATE OF OHIO

**STATEMENT OF SOURCES AND USES OF BUDGETARY RESOURCES
AND CHANGES IN BUDGETARY FUND BALANCES
ALL GOVERNMENTAL BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)

(continued)

| | TOTAL GOVERNMENTAL FUNDS |
|--|--------------------------------|
| BUDGETARY REVENUES: | |
| Income Taxes | \$ 8,157,141 |
| Sales Taxes | 6,357,109 |
| Corporate and Public Utility Taxes | 1,643,507 |
| Motor Vehicle Fuel Taxes | 1,452,702 |
| Other Taxes | 896,053 |
| Licenses, Permits and Fees | 1,694,493 |
| Sales, Services and Charges | 87,954 |
| Federal Government | 11,633,712 |
| Tobacco Settlement..... | 368,588 |
| Investment Income | 263,518 |
| Other | 2,719,613 |
| TOTAL BUDGETARY REVENUES | <u>35,274,390</u> |
| BUDGETARY EXPENDITURES: | |
| CURRENT | |
| Primary, Secondary and Other Education | 7,804,237 |
| Higher Education | 2,447,742 |
| Public Assistance and Medicaid | 12,180,055 |
| Health and Human Services | 2,971,373 |
| Justice and Public Protection | 2,393,132 |
| Environmental Protection and Natural Resources | 392,056 |
| Transportation | 1,923,796 |
| General Government | 1,443,180 |
| Community and Economic Development | 757,361 |
| Local Government Support, Tax Relief and Other | 4,500,133 |
| CAPITAL OUTLAY | 458,026 |
| DEBT SERVICE | 1,390,719 |
| TOTAL BUDGETARY EXPENDITURES | <u>38,661,810</u> |
| OTHER FINANCING SOURCES (USES): | |
| Bond Proceeds | 1,231,035 |
| Operating Transfers-in | 2,524,946 |
| Operating Transfers-out | (1,778,899) |
| NET OTHER FINANCING SOURCES (USES) | <u>1,977,082</u> |
| BUDGETARY REVENUES AND OTHER SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER USES | (1,410,338) |
| NET DECREASE (INCREASE) IN YEAR-END OUTSTANDING ENCUMBRANCES | 876,182 |
| DECREASE IN YEAR-END BUDGETARY DESIGNATIONS | 13,104 |
| NET INCREASE (DECREASE) IN BUDGETARY FUND BALANCES | (521,052) |
| BUDGETARY FUND BALANCES, JULY 1 | 252,222 |
| BUDGETARY FUND BALANCES, JUNE 30 | <u>\$ (268,830)</u> |
| COMPOSITION OF BUDGETARY FUND BALANCES: | |
| Equity with Treasurer | \$ 5,170,253 |
| Outstanding Encumbrances | (5,439,083) |
| BUDGETARY FUND BALANCES, JUNE 30 | <u>\$ (268,830)</u> |

OHIO BUDGETARY FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

STATEMENT 2

Statement of Sources and Uses of Budgetary Resources and Changes in Budgetary Fund Balances — All Proprietary Budget Fund Groups

This Statement reflects, on a budgetary basis of accounting, the activity impacting the budgetary fund balances of each budget fund group falling within the proprietary fund category. When deemed necessary, the budgetary fund balance for the prior year is adjusted to reflect fund reclassification occurring during the current fiscal year.

The proprietary fund category, one of three categories used in governmental accounting, consists of funds that account for a government's organizations and activities that are similar to those in the private sector. Funds within this category are further grouped into one of two fund types: Enterprise, which accounts for operations financed primarily through user charges for goods and services provided to the public; and Internal Service, which accounts for operations financed on a cost-reimbursement basis for goods and services provided to other State agencies or to other governmental units.

Presented in this Statement are the financial activities of the State's enterprise operations within the Division of Liquor Control at the Department of Commerce, the Lottery Commission, the Bureau of Workers' Compensation and the Industrial Commission, the Capital Square Review and Advisory Board (Underground Parking Garage), and the Office of Auditor of State.

Beginning in fiscal year 2002, the General Services Budget Fund Group includes the funds that were previously reported in the Intragovernmental Services Budget Fund Group within the Internal Service Fund Type. The Internal Service Fund Type was presented in the Ohio Budgetary Financial Report for the fiscal year ended June 30, 2001 as part of the proprietary fund category in Statement 2. The June 30, 2001 budgetary fund balance for these funds of \$19,520 million has been reclassified and is included for this report in the "Budgetary Fund Balances, July 1" amount for the General Services Budget Fund Group in Statement 1.

Due to the nature of proprietary-type budget fund groups, budgetary expenditures are reported by object category rather than by function.

Schedule A provides greater detail on budgetary expenditures by function and budget fund group for each State agency.

STATEMENT 2

STATE OF OHIO

**STATEMENT OF SOURCES AND USES OF BUDGETARY RESOURCES
AND CHANGES IN BUDGETARY FUND BALANCES
ALL PROPRIETARY BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)

| | ENTERPRISE FUND TYPE | | |
|--|-----------------------------|--------------------------|--|
| | LIQUOR CONTROL | STATE LOTTERY | WORKERS' COMPENSA- TION |
| BUDGETARY REVENUES: | | | |
| Licenses, Permits and Fees | \$ 1,040 | \$ 37 | \$ — |
| Sales, Services and Charges | 466,216 | 917,698 | 272 |
| Investment Income | — | 43,966 | 7 |
| Other | 183 | 706 | 336,617 |
| TOTAL BUDGETARY REVENUES | 467,439 | 962,407 | 336,896 |
| BUDGETARY EXPENDITURES: | | | |
| Personal Service | 43,489 | 402,488 | 246,032 |
| Supplies and Maintenance | 7,989 | 33,936 | 50,460 |
| Equipment | 857 | 2,225 | 14,223 |
| Debt Service | 15,993 | — | 17,103 |
| Goods and Services for Resale | 283,853 | — | — |
| Other | 179 | 155 | 12,362 |
| TOTAL BUDGETARY EXPENDITURES | 352,360 | 438,804 | 340,180 |
| OTHER FINANCING SOURCES (USES): | | | |
| Operating Transfers-in | 299 | 35,343 | 73 |
| Operating Transfers-out | (113,229) | (670,493) | (73) |
| NET OTHER FINANCING SOURCES (USES) | (112,930) | (635,150) | — |
| BUDGETARY REVENUES AND OTHER SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER USES | 2,149 | (111,547) | (3,284) |
| NET DECREASE (INCREASE) IN YEAR-END OUTSTANDING ENCUMBRANCES | 571 | (3,074) | 2,731 |
| NET INCREASE (DECREASE) IN BUDGETARY FUND BALANCES..... | 2,720 | (114,621) | (553) |
| BUDGETARY FUND BALANCES, JULY 1..... | 7,848 | 911,875 | (15,278) |
| BUDGETARY FUND BALANCES, JUNE 30..... | \$ 10,568 | \$ 797,254 | \$ (15,831) |
| COMPOSITION OF BUDGETARY FUND BALANCES: | | | |
| Equity with Treasurer | \$ 11,276 | \$ 820,229 | \$ 1,905 |
| Outstanding Encumbrances | (708) | (22,975) | (17,736) |
| BUDGETARY FUND BALANCES, JUNE 30..... | \$ 10,568 | \$ 797,254 | \$ (15,831) |

| <u>UNDERGROUND PARKING GARAGE</u> | <u>OFFICE OF AUDITOR OF STATE</u> | <u>TOTAL PROPRIETARY FUND TYPE</u> |
|---|---|--|
| \$ 2,069 | \$ 1,859 | \$ 5,005 |
| — | 29,881 | 1,414,067 |
| 97 | — | 44,070 |
| 590 | 7,452 | 345,548 |
| <u>2,756</u> | <u>39,192</u> | <u>1,808,690</u> |
| 1,392 | 35,657 | 729,058 |
| 326 | 4,508 | 97,219 |
| 19 | 948 | 18,272 |
| 773 | — | 33,869 |
| — | — | 283,853 |
| 127 | 232 | 13,055 |
| <u>2,637</u> | <u>41,345</u> | <u>1,175,326</u> |
| — | 417 | 36,132 |
| — | (112) | (783,907) |
| — | <u>305</u> | <u>(747,775)</u> |
| 119 | (1,848) | (114,411) |
| 149 | (1,754) | (1,377) |
| <u>268</u> | <u>(3,602)</u> | <u>(115,788)</u> |
| 1,885 | 10,564 | 916,894 |
| <u>\$ 2,153</u> | <u>\$ 6,962</u> | <u>\$ 801,106</u> |
| \$ 2,174 | \$ 9,009 | \$ 844,593 |
| (21) | (2,047) | (43,487) |
| <u>\$ 2,153</u> | <u>\$ 6,962</u> | <u>\$ 801,106</u> |

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OHIO BUDGETARY FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

STATEMENT 3

Statement of Sources and Uses of Budgetary Resources and Changes in Budgetary Fund Balances — All Fiduciary Budget Fund Groups

This Statement reflects, on a budgetary basis of accounting, the activity impacting the budgetary fund balances of each budget fund group falling within the fiduciary fund category. When deemed necessary, the budgetary fund balance for the prior year is adjusted to reflect fund reclassification occurring during the current fiscal year.

The fiduciary fund category, one of three categories used in governmental accounting, consists of those funds that are used to account for the assets held by a governmental body in a trustee or agent capacity for individuals and other governmental bodies or funds.

In this Statement, budgetary revenues, budgetary expenditures, and operating transfers recorded on a budgetary basis are presented.

STATEMENT 3

STATE OF OHIO

**STATEMENT OF SOURCES AND USES OF BUDGETARY RESOURCES
AND CHANGES IN BUDGETARY FUND BALANCES
ALL FIDUCIARY BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
(dollars in thousands)**

| | AGENCY FUND TYPE | | |
|--|-------------------------|--|--|
| | AGENCY | ACCRUED LEAVE LIABILITY | VOLUNTEER FIRE FIGHTERS' DEPENDENTS |
| BUDGETARY REVENUES: | | | |
| Fiduciary Revenues | \$ 5,343,696 | \$ 24,221 | \$ 129 |
| TOTAL BUDGETARY REVENUES | 5,343,696 | 24,221 | 129 |
| BUDGETARY EXPENDITURES: | | | |
| Fiduciary Expenditures | 5,296,876 | 23,335 | 192 |
| TOTAL BUDGETARY EXPENDITURES | 5,296,876 | 23,335 | 192 |
| OTHER FINANCING SOURCES (USES): | | | |
| Operating Transfers-in | 2,450 | — | — |
| Operating Transfers-out | (722) | — | — |
| NET OTHER FINANCING SOURCES (USES) | 1,728 | — | — |
| BUDGETARY REVENUES AND OTHER SOURCES OVER (UNDER) | | | |
| BUDGETARY EXPENDITURES AND OTHER USES | 48,548 | 886 | (63) |
| NET DECREASE (INCREASE) IN | | | |
| YEAR-END OUTSTANDING ENCUMBRANCES | (43,811) | (27) | — |
| NET INCREASE (DECREASE) IN BUDGETARY FUND BALANCES..... | 4,737 | 859 | (63) |
| BUDGETARY FUND BALANCES, JULY 1..... | 32,989 | 31,732 | 400 |
| BUDGETARY FUND BALANCES, JUNE 30..... | \$ 37,726 | \$ 32,591 | \$ 337 |
| COMPOSITION OF BUDGETARY FUND BALANCES: | | | |
| Equity with Treasurer | \$ 164,319 | \$ 32,669 | \$ 337 |
| Outstanding Encumbrances | (126,593) | (78) | — |
| BUDGETARY FUND BALANCES, JUNE 30..... | \$ 37,726 | \$ 32,591 | \$ 337 |

| <u>HOLDING ACCOUNT REDISTRIBUTION</u> | <u>TOTAL FIDUCIARY FUNDS</u> |
|---|--------------------------------------|
| \$ 45,521 | \$ 5,413,567 |
| <u>45,521</u> | <u>5,413,567</u> |
| 41,731 | 5,362,134 |
| <u>41,731</u> | <u>5,362,134</u> |
| — | 2,450 |
| — | (722) |
| <u>—</u> | <u>1,728</u> |
| 3,790 | 53,161 |
| — | (43,838) |
| <u>3,790</u> | <u>9,323</u> |
| 19,953 | 85,074 |
| <u>\$ 23,743</u> | <u>\$ 94,397</u> |
| \$ 23,743 | \$ 221,068 |
| — | (126,671) |
| <u>\$ 23,743</u> | <u>\$ 94,397</u> |

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OHIO BUDGETARY FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

SCHEDULE A

Schedule of Budgetary Comparison and Budgetary Expenditures by Function, Agency and Budget Fund Group — All Governmental and Proprietary Budget Fund Groups

This Schedule provides, on a budgetary basis of accounting, a budgetary comparison for fiscal year 2002 appropriations and greater detail concerning total budgetary expenditures recorded during the fiscal year ended June 30, 2002, for budget fund groups falling within the governmental and proprietary fund categories.

On Schedule A, under the heading, "Budgetary Comparison," the adjusted appropriations amount for budget fiscal year 2002 (Column A) is netted against the committed appropriations amount (Column B) to derive the balance of uncommitted appropriations, as of June 30, 2002 (Column C). The committed appropriations figure is comprised of budgetary expenditures and encumbrances. Schedule A also shows, under Column D, total budgetary expenditures recorded during fiscal year 2002 against appropriations for budget fiscal year 2002 and any appropriations remaining from previous budget fiscal years.

Functions reflected on Schedule A are the same as those reported in Statement 1 with the exception of the "Proprietary Function." The total amount of expenditures reported for the "Proprietary Function" is reflected in Statement 2.

SCHEDULE A

UNAUDITED

STATE OF OHIO

SCHEDULE OF BUDGETARY COMPARISON AND BUDGETARY EXPENDITURES

BY FUNCTION, AGENCY AND BUDGET FUND GROUP

ALL GOVERNMENTAL AND PROPRIETARY BUDGET FUND GROUPS

FOR THE FISCAL YEAR ENDED JUNE 30, 2002

(dollars in thousands)

| FUNCTION | AGENCY | BUDGET FUND GROUP | BUDGETARY COMPARISON FOR THE BUDGET FISCAL YEAR 2002 | | | ALL BUDGET FISCAL YEARS |
|--|--------|---------------------------|---|--|--|----------------------------------|
| | | | (A) ADJUSTED APPROPRIATIONS | (B) TOTAL COMMITTED APPROPRIATIONS | (C) = (A) - (B) UNCOMMITTED APPROPRIATIONS | (D) BUDGETARY EXPENDITURES |
| PRIMARY, SECONDARY AND OTHER EDUCATION: | | | | | | |
| ARTS & SPORTS FACILITIES COMM | | ARTS FACILITIES BUILDING | \$ 4,405 | \$ 1,609 | \$ 2,796 | \$ 9,225 |
| ARTS COUNCIL | | GENERAL REVENUE | 14,669 | 14,579 | 90 | 15,506 |
| | | GENERAL SERVICES | 620 | 602 | 18 | 602 |
| | | FEDERAL SPECIAL REVENUE | 862 | 741 | 121 | 741 |
| | | | <u>16,151</u> | <u>15,922</u> | <u>229</u> | <u>16,849</u> |
| CONTROLLING BOARD | | TOBACCO SETTLEMENT | 12,912 | — | 12,912 | — |
| EDUCATION | | GENERAL REVENUE | 6,005,669 | 5,924,184 | 81,485 | 5,954,598 |
| | | GENERAL SERVICES | 38,335 | 12,857 | 25,478 | 12,262 |
| | | FEDERAL SPECIAL REVENUE | 1,133,024 | 991,989 | 141,035 | 995,677 |
| | | STATE SPECIAL REVENUE | 18,833 | 16,802 | 2,031 | 15,757 |
| | | LOTTERY PROFITS EDUCATION | 634,930 | 634,930 | — | 634,930 |
| | | | <u>7,830,791</u> | <u>7,580,762</u> | <u>250,029</u> | <u>7,613,224</u> |
| HISTORICAL SOCIETY | | GENERAL REVENUE | 17,341 | 17,341 | — | 17,341 |
| LIBRARY BOARD | | GENERAL REVENUE | 10,619 | 10,484 | 135 | 11,430 |
| | | GENERAL SERVICES | 9,501 | 8,501 | 1,000 | 7,183 |
| | | FEDERAL SPECIAL REVENUE | 5,741 | 5,476 | 265 | 5,591 |
| | | | <u>25,861</u> | <u>24,461</u> | <u>1,400</u> | <u>24,204</u> |
| OH EDU TELECOMMUNICATIONS | | GENERAL REVENUE | 7,806 | 7,608 | 198 | 7,776 |
| | | GENERAL SERVICES | 3,017 | 2,401 | 616 | 2,393 |
| | | | <u>10,823</u> | <u>10,009</u> | <u>814</u> | <u>10,169</u> |
| OHIOANA LIBRARY ASSOCIATION | | GENERAL REVENUE | 225 | 225 | — | 225 |

| | | | | | |
|---|---------------------------------|------------------|------------------|----------------|------------------|
| OHIO SCHOOLNET COMMISSION | GENERAL REVENUE | 23,892 | 21,946 | 1,946 | 22,178 |
| | FEDERAL SPECIAL REVENUE | 25,323 | 17,205 | 8,118 | 19,716 |
| | STATE SPECIAL REVENUE | 14,153 | 11,409 | 2,744 | 19,124 |
| | LOTTERY PROFITS EDUCATION | 9,344 | 8,888 | 456 | 8,876 |
| | TOBACCO SETTLEMENT | 25,202 | 20,282 | 4,920 | 19,910 |
| | | <u>97,914</u> | <u>79,730</u> | <u>18,184</u> | <u>89,804</u> |
| SCHOOL FACILITIES COMMISSION | FEDERAL SPECIAL REVENUE | 28,214 | — | 28,214 | — |
| | STATE SPECIAL REVENUE | 6,097 | 5,063 | 1,034 | 4,963 |
| | LOTTERY PROFITS EDUCATION | 1 | — | 1 | — |
| | | <u>34,312</u> | <u>5,063</u> | <u>29,249</u> | <u>4,963</u> |
| SCHOOL FOR THE BLIND | GENERAL REVENUE | 6,887 | 6,745 | 142 | 6,781 |
| | GENERAL SERVICES | 101 | 24 | 77 | 29 |
| | FEDERAL SPECIAL REVENUE | 1,634 | 1,394 | 240 | 1,417 |
| | STATE SPECIAL REVENUE | 42 | 16 | 26 | 17 |
| | | <u>8,664</u> | <u>8,179</u> | <u>485</u> | <u>8,244</u> |
| SCHOOL FOR THE DEAF | GENERAL REVENUE | 8,932 | 8,820 | 112 | 8,861 |
| | GENERAL SERVICES | 68 | 45 | 23 | 57 |
| | FEDERAL SPECIAL REVENUE | 1,379 | 1,092 | 287 | 1,029 |
| | STATE SPECIAL REVENUE | 193 | 53 | 140 | 42 |
| | | <u>10,572</u> | <u>10,010</u> | <u>562</u> | <u>9,989</u> |
| TOTAL PRIMARY, SECONDARY AND OTHER EDUCATION | | <u>8,069,971</u> | <u>7,753,311</u> | <u>316,660</u> | <u>7,804,237</u> |
| HIGHER EDUCATION: | | | | | |
| BELMONT TECHNICAL COLLEGE | GENERAL REVENUE | 4,242 | 4,242 | — | 4,242 |
| | HIGHER EDUCATION IMPROVEMENT | 761 | — | 761 | 3 |
| | | <u>5,003</u> | <u>4,242</u> | <u>761</u> | <u>4,245</u> |
| BOARD OF PROPRIETARY SCHOOL RG | GENERAL REVENUE | 378 | 372 | 6 | 378 |

(continued)

SCHEDULE A

UNAUDITED

STATE OF OHIO

**SCHEDULE OF BUDGETARY COMPARISON AND BUDGETARY EXPENDITURES
BY FUNCTION, AGENCY AND BUDGET FUND GROUP
ALL GOVERNMENTAL AND PROPRIETARY BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)
(continued)

| FUNCTION | AGENCY | BUDGET FUND GROUP | BUDGETARY COMPARISON FOR THE BUDGET FISCAL YEAR 2002 | | | ALL BUDGET FISCAL YEARS |
|---------------------------------------|--------|---------------------------------|---|--|--|----------------------------------|
| | | | (A) ADJUSTED APPROPRIATIONS | (B) TOTAL COMMITTED APPROPRIATIONS | (C) = (A) - (B) UNCOMMITTED APPROPRIATIONS | (D) BUDGETARY EXPENDITURES |
| HIGHER EDUCATION (continued): | | | | | | |
| BOARD OF REGENTS | | GENERAL REVENUE | 539,601 | 534,663 | 4,938 | 553,119 |
| | | GENERAL SERVICES | 587 | 290 | 297 | 207 |
| | | FEDERAL SPECIAL REVENUE | 9,559 | 7,993 | 1,566 | 7,406 |
| | | STATE SPECIAL REVENUE | 2,194 | 1,927 | 267 | 1,929 |
| | | TOBACCO SETTLEMENT | 30,142 | 737 | 29,405 | 887 |
| | | HIGHER EDUCATION IMPROVEMENT | 26,432 | 10,455 | 15,977 | 2,051 |
| | | | 608,515 | 556,065 | 52,450 | 565,599 |
| BOWLING GREEN STATE UNIVERSITY | | GENERAL REVENUE | 80,150 | 80,150 | — | 80,150 |
| | | HIGHER EDUCATION IMPROVEMENT | 20,238 | 12,683 | 7,555 | 22,325 |
| | | | 100,388 | 92,833 | 7,555 | 102,475 |
| CASE WESTERN RESERVE UNIV | | HIGHER EDUCATION IMPROVEMENT | 4,632 | 1,908 | 2,724 | 1,874 |
| CENTRAL OHIO TECHNICAL COLLEGE | | GENERAL REVENUE | 3,618 | 3,618 | — | 3,618 |
| | | HIGHER EDUCATION IMPROVEMENT | 226 | — | 226 | 119 |
| | | | 3,844 | 3,618 | 226 | 3,737 |
| CENTRAL STATE UNIVERSITY | | GENERAL REVENUE | 6,313 | 6,313 | — | 6,313 |
| | | HIGHER EDUCATION IMPROVEMENT | 10,214 | 1,601 | 8,613 | 3,345 |
| | | | 16,527 | 7,914 | 8,613 | 9,658 |

| | | | | | |
|---------------------------------------|------------------|---------------|---------------|--------------|---------------|
| CINCINNATI STATE COMMUNITY COL | GENERAL REVENUE | 17,242 | 17,242 | — | 17,242 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 6,924 | 1,642 | 5,282 | 1,731 |
| | | 24,166 | 18,884 | 5,282 | 18,973 |
| CLARK STATE COMMUNITY COLLEGE | GENERAL REVENUE | 5,795 | 5,795 | — | 5,795 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 607 | 72 | 535 | 262 |
| | | 6,402 | 5,867 | 535 | 6,057 |
| CLEVELAND STATE UNIVERSITY | GENERAL REVENUE | 66,700 | 66,700 | — | 66,700 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 16,765 | 8,137 | 8,628 | 8,515 |
| | | 83,465 | 74,837 | 8,628 | 75,215 |
| COLUMBUS STATE COMMUNITY COLL | GENERAL REVENUE | 36,012 | 36,012 | — | 36,012 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 11,764 | 5,051 | 6,713 | 13,040 |
| | | 47,776 | 41,063 | 6,713 | 49,052 |
| CUYAHOGA COMMUNITY COLLEGE | GENERAL REVENUE | 37,343 | 37,343 | — | 37,343 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 13,126 | 6,555 | 6,571 | 14,583 |
| | | 50,469 | 43,898 | 6,571 | 51,926 |
| EDISON STATE COMMUNITY COLLEGE | GENERAL REVENUE | 5,026 | 5,026 | — | 5,026 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 1,441 | 597 | 844 | 392 |
| | | 6,467 | 5,623 | 844 | 5,418 |
| HOCKING TECHNICAL COLLEGE | GENERAL REVENUE | 15,759 | 15,759 | — | 15,759 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 850 | 581 | 269 | 4,603 |
| | | 16,609 | 16,340 | 269 | 20,362 |
| JEFFERSON COMMUNITY COLLEGE | GENERAL REVENUE | 3,199 | 3,199 | — | 3,199 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 2,030 | — | 2,030 | 80 |
| | | 5,229 | 3,199 | 2,030 | 3,279 |

(continued)

SCHEDULE A

UNAUDITED

STATE OF OHIO

**SCHEDULE OF BUDGETARY COMPARISON AND BUDGETARY EXPENDITURES
BY FUNCTION, AGENCY AND BUDGET FUND GROUP
ALL GOVERNMENTAL AND PROPRIETARY BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)
(continued)

| FUNCTION | AGENCY | BUDGET FUND GROUP | BUDGETARY COMPARISON FOR THE BUDGET FISCAL YEAR 2002 | | | ALL BUDGET FISCAL YEARS |
|--------------------------------------|--------|---------------------------------|---|--|--|----------------------------------|
| | | | (A) ADJUSTED APPROPRIATIONS | (B) TOTAL COMMITTED APPROPRIATIONS | (C) = (A) - (B) UNCOMMITTED APPROPRIATIONS | (D) BUDGETARY EXPENDITURES |
| HIGHER EDUCATION (continued): | | | | | | |
| KENT STATE UNIVERSITY | | GENERAL REVENUE | 108,887 | 108,887 | — | 108,887 |
| | | HIGHER EDUCATION IMPROVEMENT | 32,963 | 20,109 | 12,854 | 23,363 |
| | | | 141,850 | 128,996 | 12,854 | 132,250 |
| LAKELAND COMMUNITY COLLEGE | | GENERAL REVENUE | 12,736 | 12,736 | — | 12,736 |
| | | HIGHER EDUCATION IMPROVEMENT | 2,221 | 415 | 1,806 | 927 |
| | | | 14,957 | 13,151 | 1,806 | 13,663 |
| LIMA TECHNICAL COLLEGE | | GENERAL REVENUE | 6,317 | 6,317 | — | 6,317 |
| | | HIGHER EDUCATION IMPROVEMENT | 1,355 | 270 | 1,085 | 111 |
| | | | 7,672 | 6,587 | 1,085 | 6,428 |
| LORAIN COUNTY COMMUNITY COLL | | GENERAL REVENUE | 13,713 | 13,713 | — | 13,713 |
| | | HIGHER EDUCATION IMPROVEMENT | 2,378 | 1,349 | 1,029 | 2,305 |
| | | | 16,091 | 15,062 | 1,029 | 16,018 |
| M J OWENS STATE COMMUNITY COLL | | GENERAL REVENUE | 29,217 | 29,217 | — | 29,217 |
| | | HIGHER EDUCATION IMPROVEMENT | 11,232 | 8,019 | 3,213 | 3,877 |
| | | | 40,449 | 37,236 | 3,213 | 33,094 |
| MARION TECHNICAL COLLEGE | | GENERAL REVENUE | 3,074 | 3,074 | — | 3,074 |
| | | HIGHER EDUCATION IMPROVEMENT | 316 | 297 | 19 | 516 |
| | | | 3,390 | 3,371 | 19 | 3,590 |

| | | | | | |
|---------------------------------------|------------------|----------------|----------------|----------------|----------------|
| MEDICAL COLLEGE OF OHIO-TOLEDO | GENERAL REVENUE | 24,718 | 24,718 | — | 24,718 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 11,085 | 8,765 | 2,320 | 7,068 |
| | | 35,803 | 33,483 | 2,320 | 31,786 |
| MIAMI UNIVERSITY | GENERAL REVENUE | 74,269 | 74,269 | — | 74,269 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 25,257 | 13,015 | 12,242 | 22,189 |
| | | 99,526 | 87,284 | 12,242 | 96,458 |
| MUSKINGUM TECHNICAL COLLEGE | GENERAL REVENUE | 4,765 | 4,765 | — | 4,765 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 748 | 538 | 210 | 1,696 |
| | | 5,513 | 5,303 | 210 | 6,461 |
| N CENTRAL TECHNICAL COLLEGE | GENERAL REVENUE | 6,414 | 6,414 | — | 6,414 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 3,088 | 1,908 | 1,180 | 1,628 |
| | | 9,502 | 8,322 | 1,180 | 8,042 |
| NE OHIO UNIV COLL OF MEDICINE | GENERAL REVENUE | 11,406 | 11,406 | — | 11,406 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 3,905 | 2,319 | 1,586 | 1,871 |
| | | 15,311 | 13,725 | 1,586 | 13,277 |
| NORTHWEST STATE COMMUNITY COLL | GENERAL REVENUE | 4,574 | 4,574 | — | 4,574 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 473 | 397 | 76 | 1,340 |
| | | 5,047 | 4,971 | 76 | 5,914 |
| OHIO EDU TELECOMMUNICATIONS | HIGHER EDUCATION | 5,449 | 2,595 | 2,854 | 2,680 |
| | IMPROVEMENT | | | | |
| OHIO STATE UNIVERSITY | GENERAL REVENUE | 326,604 | 326,604 | — | 326,604 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 213,471 | 62,297 | 151,174 | 50,866 |
| | | 540,075 | 388,901 | 151,174 | 377,470 |

(continued)

SCHEDULE A

UNAUDITED

STATE OF OHIO

**SCHEDULE OF BUDGETARY COMPARISON AND BUDGETARY EXPENDITURES
BY FUNCTION, AGENCY AND BUDGET FUND GROUP
ALL GOVERNMENTAL AND PROPRIETARY BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)
(continued)

| FUNCTION | AGENCY | BUDGET FUND GROUP | BUDGETARY COMPARISON FOR THE BUDGET FISCAL YEAR 2002 | | | ALL BUDGET FISCAL YEARS |
|--------------------------------------|--------|---------------------------------|---|--|--|----------------------------------|
| | | | (A) ADJUSTED APPROPRIATIONS | (B) TOTAL COMMITTED APPROPRIATIONS | (C) = (A) - (B) UNCOMMITTED APPROPRIATIONS | (D) BUDGETARY EXPENDITURES |
| HIGHER EDUCATION (continued): | | | | | | |
| OHIO UNIVERSITY | | GENERAL REVENUE | 126,062 | 126,062 | — | 126,062 |
| | | HIGHER EDUCATION IMPROVEMENT | 31,062 | 17,893 | 13,169 | 32,797 |
| | | | 157,124 | 143,955 | 13,169 | 158,859 |
| RIO GRANDE COMMUNITY COLLEGE | | GENERAL REVENUE | 3,545 | 3,545 | — | 3,545 |
| | | HIGHER EDUCATION IMPROVEMENT | 904 | 494 | 410 | 479 |
| | | | 4,449 | 4,039 | 410 | 4,024 |
| SHAWNEE STATE UNIVERSITY | | GENERAL REVENUE | 10,282 | 10,282 | — | 10,282 |
| | | HIGHER EDUCATION IMPROVEMENT | 4,821 | 1,959 | 2,862 | 2,042 |
| | | | 15,103 | 12,241 | 2,862 | 12,324 |
| SINCLAIR COMMUNITY COLLEGE | | GENERAL REVENUE | 35,290 | 35,290 | — | 35,290 |
| | | HIGHER EDUCATION IMPROVEMENT | 4,143 | 2,010 | 2,133 | 4,586 |
| | | | 39,433 | 37,300 | 2,133 | 39,876 |
| SOUTHERN STATE COMMUNITY COLL | | GENERAL REVENUE | 3,529 | 3,529 | — | 3,529 |
| | | HIGHER EDUCATION IMPROVEMENT | 745 | 327 | 418 | 354 |
| | | | 4,274 | 3,856 | 418 | 3,883 |
| STARK TECHNICAL COLLEGE | | GENERAL REVENUE | 9,736 | 9,736 | — | 9,736 |
| | | HIGHER EDUCATION IMPROVEMENT | 6,130 | 460 | 5,670 | 1,916 |
| | | | 15,866 | 10,196 | 5,670 | 11,652 |

| | | | | | |
|---------------------------------------|-----------------------|------------------|------------------|----------------|------------------|
| TERRA STATE COMMUNITY COLLEGE | GENERAL REVENUE | 5,653 | 5,653 | — | 5,653 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 824 | 285 | 539 | 410 |
| | | <u>6,477</u> | <u>5,938</u> | <u>539</u> | <u>6,063</u> |
| TUITION TRUST AUTHORITY | STATE SPECIAL REVENUE | 5,289 | 4,545 | 744 | 4,278 |
| UNIVERSITY OF AKRON | GENERAL REVENUE | 89,787 | 89,787 | — | 89,787 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 35,048 | 5,175 | 29,873 | 15,565 |
| | | <u>124,835</u> | <u>94,962</u> | <u>29,873</u> | <u>105,352</u> |
| UNIVERSITY OF CINCINNATI | GENERAL REVENUE | 161,203 | 161,203 | — | 161,203 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 34,185 | 14,264 | 19,921 | 36,419 |
| | | <u>195,388</u> | <u>175,467</u> | <u>19,921</u> | <u>197,622</u> |
| UNIVERSITY OF TOLEDO | GENERAL REVENUE | 83,176 | 83,176 | — | 83,176 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 30,920 | 9,083 | 21,837 | 8,584 |
| | | <u>114,096</u> | <u>92,259</u> | <u>21,837</u> | <u>91,760</u> |
| WASHINGTON STATE COMMUNITY COL | GENERAL REVENUE | 4,045 | 4,045 | — | 4,045 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 2,082 | 746 | 1,336 | 541 |
| | | <u>6,127</u> | <u>4,791</u> | <u>1,336</u> | <u>4,586</u> |
| WRIGHT STATE UNIVERSITY | GENERAL REVENUE | 75,044 | 75,044 | — | 75,044 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 12,478 | 9,282 | 3,196 | 18,327 |
| | | <u>87,522</u> | <u>84,326</u> | <u>3,196</u> | <u>93,371</u> |
| YOUNGSTOWN STATE UNIVERSITY | GENERAL REVENUE | 44,027 | 44,027 | — | 44,027 |
| | HIGHER EDUCATION | | | | |
| | IMPROVEMENT | 14,690 | 7,612 | 7,078 | 4,686 |
| | | <u>58,717</u> | <u>51,639</u> | <u>7,078</u> | <u>48,713</u> |
| TOTAL HIGHER EDUCATION | | <u>2,755,205</u> | <u>2,351,164</u> | <u>404,041</u> | <u>2,447,742</u> |

(continued)

SCHEDULE A

UNAUDITED

STATE OF OHIO

**SCHEDULE OF BUDGETARY COMPARISON AND BUDGETARY EXPENDITURES
BY FUNCTION, AGENCY AND BUDGET FUND GROUP
ALL GOVERNMENTAL AND PROPRIETARY BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)
(continued)

| FUNCTION | AGENCY | BUDGET FUND GROUP | BUDGETARY COMPARISON FOR THE BUDGET FISCAL YEAR 2002 | | | ALL BUDGET FISCAL YEARS |
|--|---|-------------------------|---|--|--|----------------------------------|
| | | | (A) ADJUSTED APPROPRIATIONS | (B) TOTAL COMMITTED APPROPRIATIONS | (C) = (A) - (B) UNCOMMITTED APPROPRIATIONS | (D) BUDGETARY EXPENDITURES |
| PUBLIC ASSISTANCE AND MEDICAID: | | | | | | |
| | JOB AND FAMILY SERVICES | GENERAL REVENUE | 8,197,296 | 8,154,152 | 43,144 | 8,102,891 |
| | | GENERAL SERVICES | 369,672 | 362,535 | 7,137 | 356,955 |
| | | FEDERAL SPECIAL REVENUE | 3,783,129 | 3,650,138 | 132,991 | 3,334,501 |
| | | STATE SPECIAL REVENUE | 453,147 | 414,017 | 39,130 | 385,708 |
| | | | <u>12,803,244</u> | <u>12,580,842</u> | <u>222,402</u> | <u>12,180,055</u> |
| | TOTAL PUBLIC ASSISTANCE AND MEDICAID | | <u>12,803,244</u> | <u>12,580,842</u> | <u>222,402</u> | <u>12,180,055</u> |
| HEALTH AND HUMAN SERVICES: | | | | | | |
| | AGING | GENERAL REVENUE | 91,738 | 86,950 | 4,788 | 88,400 |
| | | GENERAL SERVICES | 2,697 | 2,045 | 652 | 1,907 |
| | | FEDERAL SPECIAL REVENUE | 194,056 | 188,420 | 5,636 | 191,892 |
| | | STATE SPECIAL REVENUE | 30,270 | 29,929 | 341 | 30,003 |
| | | | <u>318,761</u> | <u>307,344</u> | <u>11,417</u> | <u>312,202</u> |
| | ALCOHOL & DRUG ADDICTION SERV | GENERAL REVENUE | 30,157 | 30,051 | 106 | 31,211 |
| | | GENERAL SERVICES | 5,140 | 5,112 | 28 | 5,553 |
| | | FEDERAL SPECIAL REVENUE | 108,593 | 100,756 | 7,837 | 98,813 |
| | | STATE SPECIAL REVENUE | 15,795 | 14,998 | 797 | 14,996 |
| | | TOBACCO SETTLEMENT | 3,500 | 3,500 | — | 3,500 |
| | | | <u>163,185</u> | <u>154,417</u> | <u>8,768</u> | <u>154,073</u> |
| | AMERICAN EX-PRISONERS OF WAR | GENERAL REVENUE | 25 | 25 | — | 25 |
| | AMERICAN LEGION OF OHIO | GENERAL REVENUE | 252 | 252 | — | 252 |

| | | | | | |
|--|-------------------------|----------------|---------------|----------------|------------|
| ARMY & NAVY UNION, USA, INC | GENERAL REVENUE | 55 | 55 | — | 55 |
| CATHOLIC WAR VETERANS | GENERAL REVENUE | 58 | 58 | — | 58 |
| COMM HISPANIC-LATINO AFFAIRS | GENERAL REVENUE | 210 | 207 | 3 | 224 |
| | GENERAL SERVICES | 8 | 5 | 3 | 5 |
| | | <u>218</u> | <u>212</u> | <u>6</u> | <u>229</u> |
| COMMISSION ON MINORITY HEALTH | GENERAL REVENUE | 1,638 | 1,467 | 171 | 1,524 |
| | FEDERAL SPECIAL REVENUE | 340 | 160 | 180 | 157 |
| | STATE SPECIAL REVENUE | 369 | 302 | 67 | 219 |
| | TOBACCO SETTLEMENT | 1,321 | 1,145 | 176 | 1,480 |
| | <u>3,668</u> | <u>3,074</u> | <u>594</u> | <u>3,380</u> | |
| DISABLED AMERICAN VETERANS | GENERAL REVENUE | 166 | 166 | — | 166 |
| HEALTH | GENERAL REVENUE | 83,942 | 80,348 | 3,594 | 85,564 |
| | GENERAL SERVICES | 34,177 | 30,322 | 3,855 | 30,577 |
| | FEDERAL SPECIAL REVENUE | 327,012 | 309,946 | 17,066 | 314,260 |
| | STATE HIGHWAY SAFETY | 225 | 135 | 90 | 167 |
| | STATE SPECIAL REVENUE | 41,570 | 33,843 | 7,727 | 34,391 |
| | TOBACCO SETTLEMENT | 144,017 | 127,447 | 16,570 | 127,406 |
| | <u>630,943</u> | <u>582,041</u> | <u>48,902</u> | <u>592,365</u> | |
| JEWISH WAR VETERANS | GENERAL REVENUE | 30 | 30 | — | 30 |
| KOREAN WAR VETERANS | GENERAL REVENUE | 49 | 49 | — | 49 |
| LEGAL RIGHTS SERVICE | GENERAL REVENUE | 597 | 597 | — | 597 |
| | GENERAL SERVICES | 554 | 384 | 170 | 396 |
| | FEDERAL SPECIAL REVENUE | 4,389 | 3,630 | 759 | 3,573 |
| | <u>5,540</u> | <u>4,611</u> | <u>929</u> | <u>4,566</u> | |
| MARINE CORPS LEAGUE | GENERAL REVENUE | 86 | 86 | — | 86 |
| MENTAL HEALTH | GENERAL REVENUE | 493,800 | 492,597 | 1,203 | 486,598 |
| | GENERAL SERVICES | 120,487 | 103,076 | 17,411 | 101,938 |
| | FEDERAL SPECIAL REVENUE | 250,635 | 230,993 | 19,642 | 229,637 |
| | STATE SPECIAL REVENUE | 8,485 | 7,100 | 1,385 | 6,833 |
| | <u>873,407</u> | <u>833,766</u> | <u>39,641</u> | <u>825,006</u> | |

(continued)

SCHEDULE A

UNAUDITED

STATE OF OHIO

**SCHEDULE OF BUDGETARY COMPARISON AND BUDGETARY EXPENDITURES
BY FUNCTION, AGENCY AND BUDGET FUND GROUP
ALL GOVERNMENTAL AND PROPRIETARY BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)
(continued)

| FUNCTION | AGENCY | BUDGET FUND GROUP | BUDGETARY COMPARISON FOR THE BUDGET FISCAL YEAR 2002 | | | ALL BUDGET FISCAL YEARS |
|---|--------|-------------------------|---|--|--|----------------------------------|
| | | | (A) ADJUSTED APPROPRIATIONS | (B) TOTAL COMMITTED APPROPRIATIONS | (C) = (A) - (B) UNCOMMITTED APPROPRIATIONS | (D) BUDGETARY EXPENDITURES |
| HEALTH AND HUMAN SERVICES: | | | | | | |
| <i>(continued):</i> | | | | | | |
| MENTAL RETARDATION | | GENERAL REVENUE | 320,225 | 314,362 | 5,863 | 316,544 |
| | | GENERAL SERVICES | 13,644 | 5,431 | 8,213 | 5,753 |
| | | FEDERAL SPECIAL REVENUE | 536,902 | 500,550 | 36,352 | 463,093 |
| | | STATE SPECIAL REVENUE | 31,249 | 24,248 | 7,001 | 24,648 |
| | | | <u>902,020</u> | <u>844,591</u> | <u>57,429</u> | <u>810,038</u> |
| MILITARY ORDER OF PURPLE HEART | | GENERAL REVENUE | 56 | 56 | — | 56 |
| RAINBOW DIVISION VETS ASSOC | | GENERAL REVENUE | 4 | — | 4 | — |
| REHABILITATION SERVICES COMM | | GENERAL REVENUE | 24,406 | 24,356 | 50 | 24,542 |
| | | GENERAL SERVICES | 1,618 | 1,367 | 251 | 1,333 |
| | | FEDERAL SPECIAL REVENUE | 203,321 | 181,433 | 21,888 | 183,176 |
| | | STATE SPECIAL REVENUE | 25,706 | 22,314 | 3,392 | 22,440 |
| | | | <u>255,051</u> | <u>229,470</u> | <u>25,581</u> | <u>231,491</u> |
| TOBACCO USE PREVENTION AND CONTROL | | TOBACCO SETTLEMENT | 500 | 118 | 382 | 118 |
| VETERANS OF FOREIGN WARS | | GENERAL REVENUE | 197 | 197 | — | 197 |
| VETERANS OF WORLD WAR I | | GENERAL REVENUE | 25 | 25 | — | 25 |
| VETERANS OF WORLD WAR II | | GENERAL REVENUE | 238 | 238 | — | 238 |

| | | | | | |
|--|-------------------------|------------------|------------------|----------------|------------------|
| VETERANS' HOME | GENERAL REVENUE | 19,600 | 19,600 | — | 19,664 |
| | GENERAL SERVICES | 457 | 446 | 11 | 437 |
| | FEDERAL SPECIAL REVENUE | 9,823 | 9,651 | 172 | 9,651 |
| | STATE SPECIAL REVENUE | 7,014 | 6,692 | 322 | 6,724 |
| | | 36,894 | 36,389 | 505 | 36,476 |
| VIETNAM VETERANS OF AMERICA | GENERAL REVENUE | 186 | 186 | — | 186 |
| 37TH DIVISION VETERANS' ASSOC | GENERAL REVENUE | 6 | 6 | — | 6 |
| TOTAL HEALTH AND HUMAN SERVICES | | 3,191,620 | 2,997,462 | 194,158 | 2,971,373 |
| JUSTICE AND PUBLIC PROTECTION: | | | | | |
| ADJUTANT GENERAL | GENERAL REVENUE | 9,760 | 9,640 | 120 | 9,987 |
| | GENERAL SERVICES | 1,916 | 1,804 | 112 | 1,768 |
| | FEDERAL SPECIAL REVENUE | 20,081 | 17,573 | 2,508 | 17,407 |
| | STATE SPECIAL REVENUE | 64 | 17 | 47 | 9 |
| | | 31,821 | 29,034 | 2,787 | 29,171 |
| ATTORNEY GENERAL | GENERAL REVENUE | 59,672 | 59,569 | 103 | 59,657 |
| | GENERAL SERVICES | 36,379 | 28,051 | 8,328 | 27,970 |
| | FEDERAL SPECIAL REVENUE | 26,209 | 23,176 | 3,033 | 21,910 |
| | STATE SPECIAL REVENUE | 45,682 | 37,256 | 8,426 | 37,785 |
| | TOBACCO SETTLEMENT | 5,200 | 4,666 | 534 | 4,408 |
| | | 173,142 | 152,718 | 20,424 | 151,730 |
| BOARD OF TAX APPEALS | GENERAL REVENUE | 2,315 | 2,273 | 42 | 2,274 |
| | GENERAL SERVICES | 8 | 1 | 7 | 1 |
| | | 2,323 | 2,274 | 49 | 2,275 |
| CIVIL RIGHTS COMMISSION | GENERAL REVENUE | 9,498 | 9,478 | 20 | 9,501 |
| | GENERAL SERVICES | 20 | — | 20 | — |
| | FEDERAL SPECIAL REVENUE | 3,703 | 3,184 | 519 | 3,149 |
| | | 13,221 | 12,662 | 559 | 12,650 |
| COMM ON AFRICAN AMER. MALES | GENERAL REVENUE | 347 | 283 | 64 | 454 |
| | STATE SPECIAL REVENUE | 10 | — | 10 | — |
| | | 357 | 283 | 74 | 454 |

(continued)

SCHEDULE A

UNAUDITED

STATE OF OHIO

**SCHEDULE OF BUDGETARY COMPARISON AND BUDGETARY EXPENDITURES
BY FUNCTION, AGENCY AND BUDGET FUND GROUP
ALL GOVERNMENTAL AND PROPRIETARY BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)
(continued)

| FUNCTION | AGENCY | BUDGET FUND GROUP | BUDGETARY COMPARISON FOR THE BUDGET FISCAL YEAR 2002 | | | ALL BUDGET FISCAL YEARS |
|--------------------------------------|--------|-------------------------|---|--|--|----------------------------------|
| | | | (A) ADJUSTED APPROPRIATIONS | (B) TOTAL COMMITTED APPROPRIATIONS | (C) = (A) - (B) UNCOMMITTED APPROPRIATIONS | (D) BUDGETARY EXPENDITURES |
| JUSTICE AND PUBLIC PROTECTION | | | | | | |
| <i>(continued):</i> | | | | | | |
| COURT OF CLAIMS | | GENERAL REVENUE | 2,880 | 2,413 | 467 | 2,528 |
| | | STATE SPECIAL REVENUE | 1,891 | 1,543 | 348 | 1,841 |
| | | | <u>4,771</u> | <u>3,956</u> | <u>815</u> | <u>4,369</u> |
| CRIMINAL JUSTICE SERVICES | | GENERAL REVENUE | 3,459 | 3,005 | 454 | 4,043 |
| | | GENERAL SERVICES | 107 | 33 | 74 | 24 |
| | | FEDERAL SPECIAL REVENUE | 37,606 | 36,929 | 677 | 39,474 |
| | | <u>41,172</u> | <u>39,967</u> | <u>1,205</u> | <u>43,541</u> | |
| ETHICS COMMISSION | | GENERAL REVENUE | 1,248 | 1,248 | — | 1,250 |
| | | GENERAL SERVICES | 386 | 382 | 4 | 392 |
| | | <u>1,634</u> | <u>1,630</u> | <u>4</u> | <u>1,642</u> | |
| JUDICIAL CONFERENCE OF OHIO | | GENERAL REVENUE | 1,094 | 1,068 | 26 | 1,106 |
| | | GENERAL SERVICES | 200 | 156 | 44 | 156 |
| | | <u>1,294</u> | <u>1,224</u> | <u>70</u> | <u>1,262</u> | |
| JUDICIARY/SUPREME COURT | | GENERAL REVENUE | 96,884 | 96,257 | 627 | 95,703 |
| | | GENERAL SERVICES | 235 | 104 | 131 | 131 |
| | | FEDERAL SPECIAL REVENUE | 1,136 | 516 | 620 | 516 |
| | | STATE SPECIAL REVENUE | 3,677 | 3,253 | 424 | 3,245 |
| | | <u>101,932</u> | <u>100,130</u> | <u>1,802</u> | <u>99,595</u> | |
| PUBLIC DEFENDER COMMISSION | | GENERAL REVENUE | 41,766 | 41,652 | 114 | 41,686 |
| | | GENERAL SERVICES | 1,439 | 646 | 793 | 624 |
| | | FEDERAL SPECIAL REVENUE | 969 | 761 | 208 | 764 |
| | | STATE SPECIAL REVENUE | 17,855 | 16,767 | 1,088 | 16,772 |
| | | <u>62,029</u> | <u>59,826</u> | <u>2,203</u> | <u>59,846</u> | |

| | | | | | |
|---|-------------------------|------------------|------------------|----------------|------------------|
| PUBLIC SAFETY | GENERAL REVENUE | 7,002 | 6,482 | 520 | 7,844 |
| | GENERAL SERVICES | 17,304 | 14,205 | 3,099 | 8,863 |
| | FEDERAL SPECIAL REVENUE | 26,346 | 24,034 | 2,312 | 13,788 |
| | STATE HIGHWAY SAFETY | 377,219 | 348,934 | 28,285 | 346,430 |
| | STATE SPECIAL REVENUE | 2,260 | 1,871 | 389 | 1,984 |
| | TOBACCO SETTLEMENT | 636 | 433 | 203 | 403 |
| | | <u>430,767</u> | <u>395,959</u> | <u>34,808</u> | <u>379,312</u> |
| REHABILITATION & CORRECTION | GENERAL REVENUE | 1,244,176 | 1,221,038 | 23,138 | 1,222,776 |
| | GENERAL SERVICES | 176,710 | 139,134 | 37,576 | 141,379 |
| | FEDERAL SPECIAL REVENUE | 33,153 | 8,340 | 24,813 | 9,136 |
| | | <u>1,454,039</u> | <u>1,368,512</u> | <u>85,527</u> | <u>1,373,291</u> |
| YOUTH SERVICES | GENERAL REVENUE | 208,576 | 207,713 | 863 | 209,175 |
| | GENERAL SERVICES | 11,805 | 11,412 | 393 | 11,007 |
| | FEDERAL SPECIAL REVENUE | 26,901 | 18,188 | 8,713 | 11,941 |
| | STATE SPECIAL REVENUE | 2,112 | 2,012 | 100 | 1,871 |
| | | <u>249,394</u> | <u>239,325</u> | <u>10,069</u> | <u>233,994</u> |
| TOTAL JUSTICE AND PUBLIC PROTECTION | | <u>2,567,896</u> | <u>2,407,500</u> | <u>160,396</u> | <u>2,393,132</u> |
| ENVIRONMENTAL PROTECTION AND NATURAL RESOURCES : | | | | | |
| ENVIRONMENTAL PROTECTION AGY | GENERAL REVENUE | 21,999 | 21,542 | 457 | 21,616 |
| | GENERAL SERVICES | 19,154 | 16,943 | 2,211 | 16,653 |
| | FEDERAL SPECIAL REVENUE | 41,788 | 32,926 | 8,862 | 31,252 |
| | STATE SPECIAL REVENUE | 96,138 | 79,544 | 16,594 | 78,492 |
| | CLEAN OHIO PROGRAM | 580 | — | 580 | — |
| | | <u>179,659</u> | <u>150,955</u> | <u>28,704</u> | <u>148,013</u> |
| ENVIRONMENTAL REVIEW APPEALS | GENERAL REVENUE | 458 | 439 | 19 | 440 |
| | | | | | (continued) |

SCHEDULE A

UNAUDITED

STATE OF OHIO

**SCHEDULE OF BUDGETARY COMPARISON AND BUDGETARY EXPENDITURES
BY FUNCTION, AGENCY AND BUDGET FUND GROUP
ALL GOVERNMENTAL AND PROPRIETARY BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)
(continued)

| FUNCTION | AGENCY | BUDGET FUND GROUP | BUDGETARY COMPARISON FOR THE BUDGET FISCAL YEAR 2002 | | | ALL BUDGET FISCAL YEARS |
|---|--------|-------------------------|---|--|--|----------------------------------|
| | | | (A) ADJUSTED APPROPRIATIONS | (B) TOTAL COMMITTED APPROPRIATIONS | (C) = (A) - (B) UNCOMMITTED APPROPRIATIONS | (D) BUDGETARY EXPENDITURES |
| ENVIRONMENTAL PROTECTION AND NATURAL RESOURCES | | | | | | |
| <i>(continued):</i> | | | | | | |
| NATURAL RESOURCES | | GENERAL REVENUE | 81,721 | 80,639 | 1,082 | 80,487 |
| | | GENERAL SERVICES | 34,152 | 28,508 | 5,644 | 28,841 |
| | | FEDERAL SPECIAL REVENUE | 33,561 | 20,940 | 12,621 | 18,224 |
| | | STATE SPECIAL REVENUE | 62,542 | 57,108 | 5,434 | 54,723 |
| | | WILDLIFE | 51,742 | 42,724 | 9,018 | 43,239 |
| | | WATERWAYS SAFETY | 22,545 | 16,331 | 6,214 | 16,577 |
| | | CLEAN OHIO PROGRAM | 150 | 72 | 78 | 72 |
| | | | 286,413 | 246,322 | 40,091 | 242,163 |
| OHIO LAKE ERIE COMMISSION | | STATE SPECIAL REVENUE | 1,706 | 1,410 | 296 | 1,440 |
| TOTAL ENVIRONMENTAL PROTECTION AND NATURAL RESOURCES | | | 468,236 | 399,126 | 69,110 | 392,056 |
| TRANSPORTATION: | | | | | | |
| TRANSPORTATION | | GENERAL REVENUE | 34,059 | 33,091 | 968 | 43,283 |
| | | GENERAL SERVICES | — | — | — | 9,200 |
| | | FEDERAL SPECIAL REVENUE | 600 | — | 600 | — |
| | | HIGHWAY OPERATING | 2,730,094 | 1,890,911 | 839,183 | 1,870,487 |
| | | STATE SPECIAL REVENUE | 3,001 | 1,955 | 1,046 | 826 |
| | | | 2,767,754 | 1,925,957 | 841,797 | 1,923,796 |
| TOTAL TRANSPORTATION | | | 2,767,754 | 1,925,957 | 841,797 | 1,923,796 |

GENERAL GOVERNMENT:

| | | | | | |
|---|-------------------------|----------------|----------------|---------------|----------------|
| ACCOUNTANCY BOARD | GENERAL SERVICES | 1,120 | 1,068 | 52 | 1,038 |
| ADMINISTRATIVE SERVICES | GENERAL REVENUE | 59,338 | 51,691 | 7,647 | 57,700 |
| | GENERAL SERVICES | 232,280 | 164,634 | 67,646 | 163,362 |
| | FEDERAL SPECIAL REVENUE | 18 | 17 | 1 | 18 |
| | | <u>291,636</u> | <u>216,342</u> | <u>75,294</u> | <u>221,080</u> |
| AMBULANCE LICENSING BOARD | GENERAL SERVICES | 241 | 227 | 14 | 193 |
| AUDITOR OF STATE | GENERAL REVENUE | 35,653 | 33,778 | 1,875 | 33,611 |
| BD OF EXAMINERS OF ARCHITECTS | GENERAL SERVICES | 461 | 438 | 23 | 414 |
| BOARD NURSING EDUCAT & REGIST | GENERAL SERVICES | 4,821 | 4,279 | 542 | 4,516 |
| BOARD OF BARBER EXAMINERS | GENERAL SERVICES | 479 | 443 | 36 | 436 |
| BOARD OF CHIROPRACTIC EXAMINRS | GENERAL SERVICES | 562 | 494 | 68 | 489 |
| BOARD OF COSMETOLOGY | GENERAL SERVICES | 2,528 | 2,350 | 178 | 2,273 |
| BOARD OF DEPOSIT | GENERAL SERVICES | 838 | 661 | 177 | 679 |
| BOARD OF DIETETICS | GENERAL SERVICES | 301 | 265 | 36 | 262 |
| BOARD OF EMBLMRS & FUNERAL DIR | GENERAL SERVICES | 508 | 480 | 28 | 475 |
| BOARD OF ENGINEERS & SURVEYORS | GENERAL SERVICES | 919 | 885 | 34 | 906 |
| BOARD OF OPTOMETRY | GENERAL SERVICES | 290 | 253 | 37 | 251 |
| BOARD OF PHARMACY | GENERAL SERVICES | 4,427 | 4,192 | 235 | 4,207 |
| BOARD OF PSYCHOLOGY | GENERAL SERVICES | 459 | 411 | 48 | 409 |
| BOARD OF SANITARIAN REGISTRTRN | GENERAL SERVICES | 110 | 109 | 1 | 108 |

(continued)

SCHEDULE A

UNAUDITED

STATE OF OHIO

**SCHEDULE OF BUDGETARY COMPARISON AND BUDGETARY EXPENDITURES
BY FUNCTION, AGENCY AND BUDGET FUND GROUP
ALL GOVERNMENTAL AND PROPRIETARY BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)
(continued)

| FUNCTION | AGENCY | BUDGET FUND GROUP | BUDGETARY COMPARISON FOR THE BUDGET FISCAL YEAR 2002 | | | ALL BUDGET FISCAL YEARS |
|--------------------------------|--------|-------------------------|---|--|--|----------------------------------|
| | | | (A) ADJUSTED APPROPRIATIONS | (B) TOTAL COMMITTED APPROPRIATIONS | (C) = (A) - (B) UNCOMMITTED APPROPRIATIONS | (D) BUDGETARY EXPENDITURES |
| GENERAL GOVERNMENT: | | | | | | |
| <i>(continued):</i> | | | | | | |
| CAPITOL SQ REVIEW/ADVISORY BD | | GENERAL REVENUE | 3,423 | 3,362 | 61 | 3,331 |
| | | GENERAL SERVICES | 988 | 822 | 166 | 846 |
| | | | <u>4,411</u> | <u>4,184</u> | <u>227</u> | <u>4,177</u> |
| CENTRAL ACCOUNTING | | BUDGET STABILIZATION | 534,339 | 534,339 | — | 534,339 |
| | | TOBACCO SETTLEMENT | 183,900 | 183,900 | — | 183,900 |
| | | | <u>718,239</u> | <u>718,239</u> | <u>—</u> | <u>718,239</u> |
| COMM ON DISPUTE RESOLUTION/MGT | | GENERAL REVENUE | 538 | 480 | 58 | 535 |
| | | GENERAL SERVICES | 161 | 25 | 136 | 36 |
| | | FEDERAL SPECIAL REVENUE | 196 | 170 | 26 | 108 |
| | | | <u>895</u> | <u>675</u> | <u>220</u> | <u>679</u> |
| COMMERCE | | GENERAL REVENUE | 4,456 | 4,438 | 18 | 4,751 |
| | | GENERAL SERVICES | 49,936 | 46,396 | 3,540 | 47,206 |
| | | FEDERAL SPECIAL REVENUE | 3,421 | 2,840 | 581 | 2,893 |
| | | STATE SPECIAL REVENUE | 61,267 | 55,696 | 5,571 | 58,642 |
| | | | <u>119,080</u> | <u>109,370</u> | <u>9,710</u> | <u>113,492</u> |
| COUNSELORS SOCIAL WORKERS BD | | GENERAL SERVICES | 908 | 885 | 23 | 895 |
| DENTAL BOARD | | GENERAL SERVICES | 1,251 | 1,224 | 27 | 1,199 |
| EMPLOYMENT RELATIONS BOARD | | GENERAL REVENUE | 3,354 | 3,266 | 88 | 3,292 |
| | | GENERAL SERVICES | 74 | 51 | 23 | 55 |
| | | | <u>3,428</u> | <u>3,317</u> | <u>111</u> | <u>3,347</u> |
| GOVERNOR | | GENERAL REVENUE | 4,682 | 4,659 | 23 | 4,769 |

| | | | | | |
|---|-------------------------|---------------|---------------|--------------|---------------|
| HOUSE OF REPRESENTATIVES | GENERAL REVENUE | 17,272 | 17,259 | 13 | 17,697 |
| | GENERAL SERVICES | <u>1,321</u> | <u>1,191</u> | <u>130</u> | <u>1,191</u> |
| | | 18,593 | 18,450 | 143 | 18,888 |
| INSPECTOR GENERAL | GENERAL REVENUE | 602 | 550 | 52 | 564 |
| | GENERAL SERVICES | <u>100</u> | <u>100</u> | <u>—</u> | <u>105</u> |
| | | 702 | 650 | 52 | 669 |
| INSURANCE | FEDERAL SPECIAL REVENUE | 400 | 399 | 1 | 400 |
| | STATE SPECIAL REVENUE | <u>27,216</u> | <u>24,110</u> | <u>3,106</u> | <u>24,949</u> |
| | | 27,616 | 24,509 | 3,107 | 25,349 |
| JOINT COMM/AGENCY RULE REVIEW | GENERAL REVENUE | 381 | 380 | 1 | 384 |
| JOINT LEGISLATIVE ETHICS COMM | GENERAL REVENUE | 545 | 415 | 130 | 415 |
| | GENERAL SERVICES | <u>50</u> | <u>26</u> | <u>24</u> | <u>26</u> |
| | | 595 | 441 | 154 | 441 |
| LEGISLATIVE SERVICE COMMISSION | GENERAL REVENUE | 20,361 | 19,006 | 1,355 | 20,189 |
| | GENERAL SERVICES | <u>165</u> | <u>117</u> | <u>48</u> | <u>117</u> |
| | | 20,526 | 19,123 | 1,403 | 20,306 |
| MEDICAL BOARD | GENERAL SERVICES | 6,345 | 6,219 | 126 | 6,136 |
| MTR VEHICLE COLLISION REPAIR REG | GENERAL SERVICES | 250 | 236 | 14 | 233 |
| OCCUPATIONAL & PHYS THERAPY BD | GENERAL SERVICES | 704 | 703 | 1 | 731 |
| OFFICE OF BUDGET & MANAGEMENT | GENERAL REVENUE | 2,829 | 2,792 | 37 | 3,364 |
| | GENERAL SERVICES | <u>16,280</u> | <u>12,059</u> | <u>4,221</u> | <u>12,173</u> |
| | | 19,109 | 14,851 | 4,258 | 15,537 |
| OFFICE OF CONSUMERS' COUNSEL | GENERAL SERVICES | 8,560 | 7,729 | 831 | 8,015 |
| OHIO ATHLETIC COMMISSION | GENERAL SERVICES | 175 | 155 | 20 | 152 |
| OHIO ELECTIONS COMMISSION | GENERAL REVENUE | 277 | 276 | 1 | 277 |
| | GENERAL SERVICES | <u>299</u> | <u>299</u> | <u>—</u> | <u>296</u> |
| | | 576 | 575 | 1 | 573 |
| OPTICAL DISPENSERS BOARD | GENERAL SERVICES | 280 | 279 | 1 | 285 |

(continued)

SCHEDULE A

UNAUDITED

STATE OF OHIO

**SCHEDULE OF BUDGETARY COMPARISON AND BUDGETARY EXPENDITURES
BY FUNCTION, AGENCY AND BUDGET FUND GROUP
ALL GOVERNMENTAL AND PROPRIETARY BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)
(continued)

| FUNCTION | AGENCY | BUDGET FUND GROUP | BUDGETARY COMPARISON FOR THE BUDGET FISCAL YEAR 2002 | | | ALL BUDGET FISCAL YEARS |
|---|--------|-------------------------|---|--|--|----------------------------------|
| | | | (A) ADJUSTED APPROPRIATIONS | (B) TOTAL COMMITTED APPROPRIATIONS | (C) = (A) - (B) UNCOMMITTED APPROPRIATIONS | (D) BUDGETARY EXPENDITURES |
| GENERAL GOVERNMENT: | | | | | | |
| <i>(continued):</i> | | | | | | |
| ORTHOTIC, PROSTHETIC, AND PEDORTHICS | | GENERAL SERVICES | 99 | 75 | 24 | 85 |
| PERSONNEL BOARD OF REVIEW | | GENERAL REVENUE | 962 | 961 | 1 | 1,009 |
| | | GENERAL SERVICES | 40 | 20 | 20 | 5 |
| | | | <u>1,002</u> | <u>981</u> | <u>21</u> | <u>1,014</u> |
| PUBLIC UTILITIES COMMISSION | | GENERAL SERVICES | 33,883 | 31,427 | 2,456 | 31,382 |
| | | FEDERAL SPECIAL REVENUE | 9,711 | 6,724 | 2,987 | 5,403 |
| | | STATE SPECIAL REVENUE | 4,292 | 3,826 | 466 | 4,720 |
| | | | <u>47,886</u> | <u>41,977</u> | <u>5,909</u> | <u>41,505</u> |
| RACING COMMISSION | | STATE SPECIAL REVENUE | 31,089 | 30,759 | 330 | 29,781 |
| RESPIRATORY CARE BOARD | | GENERAL SERVICES | 287 | 269 | 18 | 273 |
| SECRETARY OF STATE | | GENERAL REVENUE | 3,430 | 3,325 | 105 | 3,540 |
| | | GENERAL SERVICES | 407 | 404 | 3 | 261 |
| | | FEDERAL SPECIAL REVENUE | 41 | 24 | 17 | 24 |
| | | STATE SPECIAL REVENUE | 12,220 | 12,000 | 220 | 11,491 |
| | | | <u>16,098</u> | <u>15,753</u> | <u>345</u> | <u>15,316</u> |
| SENATE | | GENERAL REVENUE | 10,369 | 10,319 | 50 | 11,349 |
| | | GENERAL SERVICES | 434 | 7 | 427 | 7 |
| | | | <u>10,803</u> | <u>10,326</u> | <u>477</u> | <u>11,356</u> |
| SPEECH PATHOLOGY & AUDIOLOGY | | GENERAL SERVICES | 353 | 320 | 33 | 310 |

| | | | | | |
|--|-----------------------------|------------------|------------------|----------------|------------------|
| STATE & LOCAL GOVERNMENT COMM | GENERAL REVENUE | — | — | — | 1,012 |
| TAXATION | GENERAL REVENUE | 84,666 | 82,468 | 2,198 | 86,008 |
| | GENERAL SERVICES | 837 | 586 | 251 | 353 |
| | FEDERAL SPECIAL REVENUE | 33 | 33 | — | 107 |
| | STATE SPECIAL REVENUE | 36,669 | 24,899 | 11,770 | 25,082 |
| | | <u>122,205</u> | <u>107,986</u> | <u>14,219</u> | <u>111,550</u> |
| TREASURER OF STATE | GENERAL REVENUE | 10,501 | 9,850 | 651 | 10,208 |
| | GENERAL SERVICES | 5,328 | 4,593 | 735 | 4,666 |
| | | <u>15,829</u> | <u>14,443</u> | <u>1,386</u> | <u>14,874</u> |
| VETERINARY MEDICAL BOARD | GENERAL SERVICES | 471 | 275 | 196 | 256 |
| WOMENS POLICY/RESEARCH COMM | GENERAL REVENUE | — | — | — | 5 |
| TOTAL GENERAL GOVERNMENT | | <u>1,548,781</u> | <u>1,426,692</u> | <u>122,089</u> | <u>1,443,180</u> |
| COMMUNITY AND ECONOMIC DEVELOPMENT: | | | | | |
| AGRICULTURE | GENERAL REVENUE | 21,521 | 20,923 | 598 | 22,077 |
| | FEDERAL SPECIAL REVENUE | 9,479 | 8,323 | 1,156 | 8,410 |
| | STATE SPECIAL REVENUE | 11,362 | 8,780 | 2,582 | 8,794 |
| | TOBACCO SETTLEMENT | 17,445 | 15,741 | 1,704 | 15,741 |
| | CLEAN OHIO PROGRAM | 146 | 40 | 106 | 40 |
| | | <u>59,953</u> | <u>53,807</u> | <u>6,146</u> | <u>55,062</u> |
| ARTS & SPORTS FACILITIES COMM | GENERAL REVENUE | 93 | 77 | 16 | 126 |
| | STATE SPECIAL REVENUE | 947 | 826 | 121 | 793 |
| | | <u>1,040</u> | <u>903</u> | <u>137</u> | <u>919</u> |
| DEVELOPMENT | GENERAL REVENUE | 123,239 | 115,187 | 8,052 | 117,561 |
| | GENERAL SERVICES | 12,987 | 9,678 | 3,309 | 9,251 |
| | FEDERAL SPECIAL REVENUE | 321,123 | 294,045 | 27,078 | 242,967 |
| | STATE SPECIAL REVENUE | 215,566 | 201,190 | 14,376 | 263,131 |
| | FACILITIES ESTABLISHMENT | 91,786 | 67,949 | 23,837 | 39,333 |
| | COAL RESEARCH & DEVELOPMENT | 12,847 | 10,997 | 1,850 | 14,132 |
| | | <u>777,548</u> | <u>699,046</u> | <u>78,502</u> | <u>686,375</u> |

(continued)

SCHEDULE A

UNAUDITED

STATE OF OHIO

**SCHEDULE OF BUDGETARY COMPARISON AND BUDGETARY EXPENDITURES
BY FUNCTION, AGENCY AND BUDGET FUND GROUP
ALL GOVERNMENTAL AND PROPRIETARY BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)
(continued)

| FUNCTION | AGENCY | BUDGET FUND GROUP | BUDGETARY COMPARISON FOR THE BUDGET FISCAL YEAR 2002 | | | ALL BUDGET FISCAL YEARS |
|---|--------|-------------------------------------|---|--|--|----------------------------------|
| | | | (A) ADJUSTED APPROPRIATIONS | (B) TOTAL COMMITTED APPROPRIATIONS | (C) = (A) - (B) UNCOMMITTED APPROPRIATIONS | (D) BUDGETARY EXPENDITURES |
| COMMUNITY AND ECONOMIC DEVELOPMENT | | | | | | |
| <i>(continued):</i> | | | | | | |
| EXPOSITIONS COMMISSION | | GENERAL REVENUE | 486 | 483 | 3 | 483 |
| | | STATE SPECIAL REVENUE | 15,622 | 14,026 | 1,596 | 13,113 |
| | | | <u>16,108</u> | <u>14,509</u> | <u>1,599</u> | <u>13,596</u> |
| PUBLIC WORKS COMMISSION | | LOCAL TRANSPORTATION IMPROVEMENT | 401 | 326 | 75 | 328 |
| | | LOCAL INFRASTRUCTURE IMPROVEMENT | 958 | 811 | 147 | 809 |
| | | CLEAN OHIO PROGRAM | 272 | 56 | 216 | 44 |
| | | | <u>1,631</u> | <u>1,193</u> | <u>438</u> | <u>1,181</u> |
| SOUTHERN OHIO AGRICULTURAL AND COMMUNITY DEVELOPMENT | | TOBACCO SETTLEMENT | 411 | 228 | 183 | 228 |
| TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT | | | <u>856,691</u> | <u>769,686</u> | <u>87,005</u> | <u>757,361</u> |
| LOCAL GOVERNMENT SUPPORT, TAX RELIEF AND OTHER: | | | | | | |
| ADMINISTRATIVE SERVICES | | GENERAL REVENUE | 14,341 | 8,164 | 6,177 | 8,121 |
| AGRICULTURE | | GENERAL REVENUE | 6 | — | 6 | — |
| | | REVENUE DISTRIBUTION | 3,000 | 2,775 | 225 | 2,775 |
| | | CLEAN OHIO FUND | 6,250 | — | 6,250 | — |
| | | | <u>9,256</u> | <u>2,775</u> | <u>6,481</u> | <u>2,775</u> |

| | | | | | |
|--|------------------------------|----------------|----------------|---------------|----------------|
| ARTS & SPORTS FACILITIES COMM | GENERAL REVENUE | 852 | 200 | 652 | 217 |
| | STATE SPECIAL REVENUE | 1,445 | 766 | 679 | 480 |
| | ARTS FACILITIES BUILDING | 25,242 | 4,916 | 20,326 | 13,096 |
| | SPORTS FACILITIES BUILDING | 6,900 | 5,400 | 1,500 | 5,248 |
| | | 34,439 | 11,282 | 23,157 | 19,041 |
| ALCOHOL & DRUG ADDICTION SERV | REVENUE DISTRIBUTION | 2,100 | 1,826 | 274 | 1,826 |
| CENTRAL ACCOUNTING-OBM | GENERAL REVENUE | 1,976 | 1,975 | 1 | 1,975 |
| | GENERAL SERVICES | 151 | 151 | — | 151 |
| | FEDERAL SPECIAL REVENUE | 178 | 172 | 6 | 172 |
| | HIGHWAY OPERATING | 176 | 175 | 1 | 175 |
| | STATE HIGHWAY SAFETY | 60 | 60 | — | 60 |
| | REVENUE DISTRIBUTION | 71 | 71 | — | 71 |
| | STATE SPECIAL REVENUE | 161 | 161 | — | 161 |
| | WILDLIFE | 3 | 3 | — | 3 |
| | HIGHER EDUCATION IMPROVEMENT | 86 | 86 | — | 86 |
| | | 2,862 | 2,854 | 8 | 2,854 |
| COMMERCE | REVENUE DISTRIBUTION | 13,500 | 12,716 | 784 | 12,716 |
| CONTROLLING BOARD | GENERAL REVENUE | 9,523 | — | 9,523 | — |
| | GENERAL SERVICES | 3,952 | — | 3,952 | — |
| | | 13,475 | — | 13,475 | — |
| DEVELOPMENT | CLEAN OHIO PROGRAM | 50,000 | — | 50,000 | — |
| EDUCATION | GENERAL REVENUE | 781,200 | 772,658 | 8,542 | 772,657 |
| | REVENUE DISTRIBUTION | 102,000 | 99,000 | 3,000 | 99,000 |
| | | 883,200 | 871,658 | 11,542 | 871,657 |
| HISTORICAL SOCIETY | GENERAL REVENUE | 659 | 512 | 147 | 512 |
| MENTAL HEALTH | GENERAL REVENUE | — | — | — | 95 |
| NATURAL RESOURCES | GENERAL REVENUE | 1,545 | 259 | 1,286 | 400 |
| | CLEAN OHIO PROGRAM | 6,250 | — | 6,250 | — |
| | | 7,795 | 259 | 7,536 | 400 |
| PUBLIC SAFETY | REVENUE DISTRIBUTION | 548,000 | 504,813 | 43,187 | 504,813 |

(continued)

SCHEDULE A

UNAUDITED

STATE OF OHIO

**SCHEDULE OF BUDGETARY COMPARISON AND BUDGETARY EXPENDITURES
BY FUNCTION, AGENCY AND BUDGET FUND GROUP
ALL GOVERNMENTAL AND PROPRIETARY BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)
(continued)

| FUNCTION | AGENCY | BUDGET FUND GROUP | BUDGETARY COMPARISON FOR THE BUDGET FISCAL YEAR 2002 | | | ALL BUDGET FISCAL YEARS |
|---|---|--------------------------------------|---|--|--|----------------------------------|
| | | | (A) ADJUSTED APPROPRIATIONS | (B) TOTAL COMMITTED APPROPRIATIONS | (C) = (A) - (B) UNCOMMITTED APPROPRIATIONS | (D) BUDGETARY EXPENDITURES |
| LOCAL GOVERNMENT SUPPORT, TAX RELIEF AND OTHER (continued): | | | | | | |
| | PUBLIC WORKS COMMISSION | LOCAL TRANSPORTATION IMPROVEMENTS | 163,987 | 63,436 | 100,551 | 63,436 |
| | | LOCAL INFRASTRUCTURE IMPROVEMENTS | 362,527 | 121,307 | 241,220 | 121,307 |
| | | CLEAN OHIO PROGRAM | 37,500 | — | 37,500 | — |
| | | | <u>564,014</u> | <u>184,743</u> | <u>379,271</u> | <u>184,743</u> |
| | SCHOOL FACILITIES COMMISSION | SCHOOL BUILDING ASSISTANCE | 370,412 | 318,624 | 51,788 | 654,932 |
| | | TOBACCO SETTLEMENT | 240,007 | 205,557 | 34,450 | 159,323 |
| | | | <u>610,419</u> | <u>524,181</u> | <u>86,238</u> | <u>814,255</u> |
| | TAXATION | GENERAL REVENUE | 444,751 | 415,861 | 28,890 | 378,844 |
| | | REVENUE DISTRIBUTION | 1,721,699 | 1,670,109 | 51,590 | 1,670,109 |
| | | | <u>2,166,450</u> | <u>2,085,970</u> | <u>80,480</u> | <u>2,048,953</u> |
| | TRANSPORTATION | GENERAL REVENUE | — | — | — | 1,441 |
| | TREASURER OF STATE | GENERAL REVENUE | 26,073 | 25,931 | 142 | 25,931 |
| | TOTAL LOCAL GOVERNMENT SUPPORT, TAX RELIEF AND OTHER | | <u>4,946,583</u> | <u>4,237,684</u> | <u>708,899</u> | <u>4,500,133</u> |
| CAPITAL OUTLAY: | | | | | | |
| | ADJUTANT GENERAL | ADMINISTRATIVE BUILDING | 15,126 | 4,513 | 10,613 | 2,873 |
| | ADMINISTRATIVE SERVICES | ADMINISTRATIVE BUILDING | 176,845 | 20,433 | 156,412 | 38,895 |

| | | | | | |
|--|---|----------------|---------------|----------------|---------------|
| AGING | ADMINISTRATIVE BUILDING | 36 | 26 | 10 | 108 |
| AGRICULTURE | ADMINISTRATIVE BUILDING | 4,431 | 1,021 | 3,410 | 899 |
| ALCOHOL & DRUG ADDICTION SERV | MENTAL HEALTH FACILITIES IMPROVEMENT | 4,171 | 696 | 3,475 | 1,073 |
| ATTORNEY GENERAL | ADMINISTRATIVE BUILDING | 4,798 | 860 | 3,938 | 4,223 |
| CAPITOL SQ REVIEW/ADVISORY BD | ADMINISTRATIVE BUILDING | 2,505 | 796 | 1,709 | 519 |
| CENTRAL ACCOUNTING-OBM | MENTAL HEALTH FACILITIES IMPROVEMENT | 13 | 13 | — | 13 |
| | ADMINISTRATIVE BUILDING | 22 | 22 | — | 22 |
| | | <u>35</u> | <u>35</u> | <u>—</u> | <u>35</u> |
| COMMERCE | ADMINISTRATIVE BUILDING | 881 | 30 | 851 | 913 |
| EXPOSITIONS COMMISSION | ADMINISTRATIVE BUILDING | 9,175 | 3,814 | 5,361 | 4,111 |
| JOB AND FAMILY SERVICES | STATE SPECIAL REVENUE | 4,533 | — | 4,533 | 13 |
| JUDICIARY/SUPREME COURT | ADMINISTRATIVE BUILDING | 63,906 | 25,000 | 38,906 | 25,000 |
| LIBRARY BOARD | ADMINISTRATIVE BUILDING | 672 | 672 | — | 597 |
| MENTAL HEALTH | MENTAL HEALTH FACILITIES IMPROVEMENT | 71,171 | 22,293 | 48,878 | 13,508 |
| MENTAL RETARDATION | MENTAL HEALTH FACILITIES IMPROVEMENT | 41,251 | 19,816 | 21,435 | 15,961 |
| NATURAL RESOURCES | WILDLIFE | 13,203 | 1,957 | 11,246 | 2,562 |
| | WATERWAYS SAFETY | 8,714 | 4,122 | 4,592 | 1,944 |
| | PARKS AND RECREATION IMPROVEMENT | 52,551 | 22,953 | 29,598 | 17,725 |
| | ADMINISTRATIVE BUILDING | 12,312 | 914 | 11,398 | 1,888 |
| | OHIO PARKS AND NATURAL RESOURCES | 91,019 | 26,476 | 64,543 | 35,397 |
| | | <u>177,799</u> | <u>56,422</u> | <u>121,377</u> | <u>59,516</u> |

(continued)

SCHEDULE A

UNAUDITED

STATE OF OHIO

**SCHEDULE OF BUDGETARY COMPARISON AND BUDGETARY EXPENDITURES
BY FUNCTION, AGENCY AND BUDGET FUND GROUP
ALL GOVERNMENTAL AND PROPRIETARY BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)
(continued)

| FUNCTION | AGENCY | BUDGET FUND GROUP | BUDGETARY COMPARISON FOR THE BUDGET FISCAL YEAR 2002 | | | ALL BUDGET FISCAL YEARS |
|------------------------------------|--------|------------------------------------|---|--|--|----------------------------------|
| | | | (A) ADJUSTED APPROPRIATIONS | (B) TOTAL COMMITTED APPROPRIATIONS | (C) = (A) - (B) UNCOMMITTED APPROPRIATIONS | (D) BUDGETARY EXPENDITURES |
| CAPITAL OUTLAY (continued): | | | | | | |
| PUBLIC SAFETY | | STATE HIGHWAY SAFETY | 7,695 | 3,292 | 4,403 | 4,987 |
| | | ADMINISTRATIVE BUILDING | 1,539 | 552 | 987 | 446 |
| | | HIGHWAY SAFETY BUILDING | 25,953 | 2,903 | 23,050 | 6,278 |
| | | | 35,187 | 6,747 | 28,440 | 11,711 |
| REHABILITATION & CORRECTION | | ADULT CORRECTIONAL BUILDING | 230,467 | 49,251 | 181,216 | 58,357 |
| SCHOOL FOR THE BLIND | | ADMINISTRATIVE BUILDING | 2,341 | 934 | 1,407 | 813 |
| SCHOOL FOR THE DEAF | | ADMINISTRATIVE BUILDING | 1,845 | 1,608 | 237 | 2,326 |
| TRANSPORTATION | | TRANSPORTATION BUILDING | 250 | — | 250 | — |
| | | HIGHWAY CAPITAL IMPROVEMENT | 258,442 | 131,494 | 126,948 | 139,323 |
| | | INFRASTRUCTURE BANK OBLIGATIONS | 330,203 | 310,928 | 19,275 | 57,902 |
| | | | 588,895 | 442,422 | 146,473 | 197,225 |
| VETERANS' HOME | | FEDERAL SPECIAL REVENUE | 10,356 | 10,356 | — | 161 |
| | | STATE SPECIAL REVENUE | 1,573 | 661 | 912 | 618 |
| | | ADMINISTRATIVE BUILDING | 3,386 | 3,386 | — | 2,799 |
| | | | 15,315 | 14,403 | 912 | 3,578 |
| YOUTH SERVICES | | JUVENILE CORRECTIONAL BUILDING | 53,645 | 34,928 | 18,717 | 15,772 |
| TOTAL CAPITAL OUTLAY | | | 1,505,030 | 706,720 | 798,310 | 458,026 |

DEBT SERVICE:

| | | | | | |
|--|--|------------------|------------------|---------------|------------------|
| ADMINISTRATIVE SERVICES | GENERAL REVENUE | 96,106 | 86,818 | 9,288 | 86,818 |
| ARTS & SPORTS FACILITIES COMM | GENERAL REVENUE | 33,526 | 32,374 | 1,152 | 32,374 |
| BOARD OF REGENTS | GENERAL REVENUE | 345,114 | 343,497 | 1,617 | 343,497 |
| CENTRAL ACCOUNTING - OBM | MENTAL HEALTH FACILITIES IMPROVEMENTS | 701 | 701 | — | 701 |
| COMMISSIONERS OF SINKING FUND | DEBT SERVICE | 456,660 | 434,254 | 22,406 | 434,254 |
| DEVELOPMENT | GENERAL REVENUE | 8,972 | 7,723 | 1,249 | 7,723 |
| MENTAL HEALTH | GENERAL REVENUE | 24,755 | 24,581 | 174 | 24,581 |
| MENTAL RETARDATION | GENERAL REVENUE | 24,755 | 24,581 | 174 | 24,581 |
| NATURAL RESOURCES | GENERAL REVENUE | 36,305 | 34,141 | 2,164 | 34,141 |
| PUBLIC SAFETY | STATE HIGHWAY SAFETY | 12,157 | 11,706 | 451 | 11,706 |
| PUBLIC WORKS COMMISSION | GENERAL REVENUE | 137,288 | 130,646 | 6,642 | 130,646 |
| | LOCAL INFRASTRUCTURE IMPROVEMENT | 51 | 51 | — | 51 |
| | | <u>137,339</u> | <u>130,697</u> | <u>6,642</u> | <u>130,697</u> |
| REHABILITATION & CORRECTION | GENERAL REVENUE | 138,116 | 127,003 | 11,113 | 127,003 |
| SCHOOL FACILITIES COMMISSION | GENERAL REVENUE | 78,064 | 71,630 | 6,434 | 71,630 |
| TRANSPORTATION | GENERAL REVENUE | 2,386 | 2,324 | 62 | 2,324 |
| | HIGHWAY OPERATING | 61,686 | 41,685 | 20,001 | 41,685 |
| | STATE SPECIAL REVENUE | 770 | — | 770 | — |
| | | <u>64,842</u> | <u>44,009</u> | <u>20,833</u> | <u>44,009</u> |
| YOUTH SERVICES | GENERAL REVENUE | 17,377 | 17,004 | 373 | 17,004 |
| TOTAL DEBT SERVICE | | <u>1,474,789</u> | <u>1,390,719</u> | <u>84,070</u> | <u>1,390,719</u> |

(continued)

SCHEDULE A

UNAUDITED

STATE OF OHIO

**SCHEDULE OF BUDGETARY COMPARISON AND BUDGETARY EXPENDITURES
BY FUNCTION, AGENCY AND BUDGET FUND GROUP
ALL GOVERNMENTAL AND PROPRIETARY BUDGET FUND GROUPS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

(dollars in thousands)
(continued)

| FUNCTION | AGENCY | BUDGET FUND GROUP | BUDGETARY COMPARISON FOR THE BUDGET FISCAL YEAR 2002 | | | ALL BUDGET FISCAL YEARS |
|--|--------|-------------------------------|---|--|--|----------------------------------|
| | | | (A) ADJUSTED APPROPRIATIONS | (B) TOTAL COMMITTED APPROPRIATIONS | (C) = (A) - (B) UNCOMMITTED APPROPRIATIONS | (D) BUDGETARY EXPENDITURES |
| PROPRIETARY: | | | | | | |
| AUDITOR OF STATE | | OFFICE OF AUDITOR OF STATE | 50,509 | 43,229 | 7,280 | 41,345 |
| BUREAU WORKERS' COMPENSATION | | WORKERS' COMPENSATION | 308,597 | 290,617 | 17,980 | 289,351 |
| CAPITOL SQ REVIEW/ADVISORY BD | | UNDERGROUND PARKING GARAGE | 4,379 | 2,524 | 1,855 | 2,637 |
| CENTRAL ACCOUNTING - OBM | | LIQUOR CONTROL | 29 | 29 | — | 29 |
| | | STATE LOTTERY | 8 | 8 | — | 8 |
| | | WORKERS' COMPENSATION | 151 | 111 | 40 | 111 |
| | | | 188 | 148 | 40 | 148 |
| COMMERCE | | LIQUOR CONTROL | 356,726 | 342,810 | 13,916 | 343,055 |
| INDUSTRIAL COMMISSION | | WORKERS' COMPENSATION | 56,981 | 49,247 | 7,734 | 50,718 |
| LIQUOR CONTROL COMMISSION | | LIQUOR CONTROL | 738 | 647 | 91 | 652 |
| LOTTERY COMMISSION | | STATE LOTTERY | 525,623 | 451,375 | 74,248 | 438,796 |
| PUBLIC SAFETY | | LIQUOR CONTROL | 8,992 | 8,663 | 329 | 8,624 |
| TOTAL PROPRIETARY | | | 1,312,733 | 1,189,260 | 123,473 | 1,175,326 |
| TOTAL GOVERNMENTAL AND PROPRIETARY BUDGET FUND GROUPS | | | \$ 44,268,533 | \$ 40,136,123 | \$ 4,132,410 | \$ 39,837,136 |