

**Ohio Office of Budget  
and Management**

State of Ohio  
*Ted Strickland*  
**Governor**



**OHIO**

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

FOR THE FISCAL YEAR  
ENDED JUNE 30, 2009

# **COMBINING FINANCIAL STATEMENTS AND SCHEDULES**

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## ***NONMAJOR GOVERNMENTAL FUNDS***

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### **Special Revenue Funds**

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

### **Debt Service Funds**

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

### **Capital Projects Funds**

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

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2009**

(dollars in thousands)

	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECT FUNDS</u>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 2,342,376	\$ 798	\$ 399,653
Cash and Cash Equivalents.....	97,287	949	—
Investments.....	286,601	35,332	81,479
Collateral on Lent Securities.....	1,294,898	345	172,088
Taxes Receivable .....	5,240	—	—
Intergovernmental Receivable.....	403,314	—	—
Loans Receivable, Net .....	756,894	—	—
Interfund Receivable .....	3,581	—	—
Other Receivables .....	111,291	—	7
Inventories .....	23,366	—	—
Other Assets .....	6,414	22	—
<b>TOTAL ASSETS .....</b>	<b>\$ 5,331,262</b>	<b>\$ 37,446</b>	<b>\$ 653,227</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable .....	\$ 178,231	\$ 246	\$ 37,111
Accrued Liabilities.....	65,688	26	—
Medicaid Claims Payable.....	244,780	—	—
Obligations Under Securities Lending.....	1,294,898	345	172,088
Intergovernmental Payable.....	208,456	—	—
Interfund Payable.....	1,016,725	2	—
Payable to Component Units.....	27,444	—	—
Deferred Revenue.....	198,673	—	—
Unearned Revenue.....	26,755	—	—
Refund and Other Liabilities.....	—	1,764	—
<b>TOTAL LIABILITIES.....</b>	<b>3,261,650</b>	<b>2,383</b>	<b>209,199</b>
<b>FUND BALANCES (DEFICITS):</b>			
Reserved for:			
Debt Service.....	—	35,060	—
Encumbrances.....	1,454,125	—	592,183
Noncurrent Portion of Loans Receivable.....	744,138	—	—
Loan Commitments.....	197,689	—	—
Inventories.....	23,367	—	—
Federal Programs.....	20,516	—	—
Other:			
Prepays.....	6,375	—	—
Ohio Enterprise Bond Fund.....	10,000	—	—
Loan Guarantee Programs.....	22,334	—	—
Environmental Protection and Natural Resources.....	1,683	—	—
Community and Economic Development.....	19,841	—	—
Assets in Excess of Debt Service Requirements.....	—	3	—
Compensated Absences.....	6,752	—	—
Unreserved/Undesignated.....	(437,208)	—	(148,155)
<b>TOTAL FUND BALANCES.....</b>	<b>2,069,612</b>	<b>35,063</b>	<b>444,028</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 5,331,262</b>	<b>\$ 37,446</b>	<b>\$ 653,227</b>

**TOTAL**

\$	2,742,827
	98,236
	403,412
	1,467,331
	5,240
	403,314
	756,894
	3,581
	111,298
	23,366
	6,436
<b>\$</b>	<b>6,021,935</b>

\$	215,588
	65,714
	244,780
	1,467,331
	208,456
	1,016,727
	27,444
	198,673
	26,755
	1,764
	<u>3,473,232</u>

	35,060
	2,046,308
	744,138
	197,689
	23,367
	20,516
	6,375
	10,000
	22,334
	1,683
	19,841
	3
	6,752
	(585,363)
	<u>2,548,703</u>
<b>\$</b>	<b>6,021,935</b>

# STATE OF OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS
<b>REVENUES:</b>			
Income Taxes.....	\$ 7,673	\$ —	\$ —
Sales Taxes.....	22,515	—	—
Corporate and Public Utility Taxes.....	846	—	—
Motor Vehicle Fuel Taxes.....	38,863	—	—
Other Taxes.....	43,057	—	—
Licenses, Permits and Fees.....	1,090,526	—	—
Sales, Services and Charges.....	29,159	—	10
Federal Government.....	2,418,060	—	—
Tobacco Settlement.....	4,516	—	—
Investment Income.....	59,622	4,333	8,047
Other.....	389,386	1,107	229
<b>TOTAL REVENUES.....</b>	<b>4,104,223</b>	<b>5,440</b>	<b>8,286</b>
<b>EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Primary, Secondary and Other Education.....	369	—	—
Higher Education Support.....	301,589	—	—
Public Assistance and Medicaid.....	12,350	—	—
Health and Human Services.....	2,146,397	—	—
Justice and Public Protection.....	693,694	—	—
Environmental Protection and Natural Resources.....	314,399	—	—
Transportation.....	1,604	—	—
General Government.....	202,530	—	—
Community and Economic Development.....	1,225,357	—	—
<b>CAPITAL OUTLAY.....</b>	<b>22,856</b>	<b>—</b>	<b>541,434</b>
<b>DEBT SERVICE.....</b>	<b>1,148</b>	<b>1,521,065</b>	<b>342</b>
<b>TOTAL EXPENDITURES.....</b>	<b>4,922,293</b>	<b>1,521,065</b>	<b>541,776</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(818,070)</b>	<b>(1,515,625)</b>	<b>(533,490)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds and Certificates of Participation Issued.....	389,980	—	580,790
Refunding Bonds Issued.....	—	506,480	—
Payment to Refunded Bond Escrow Agents.....	—	(555,025)	—
Premiums/Discounts.....	(2,731)	69,469	4,375
Transfers-in.....	137,748	1,486,100	—
Transfers-out.....	(120,244)	(40)	—
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>404,753</b>	<b>1,506,984</b>	<b>585,165</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>(413,317)</b>	<b>(8,641)</b>	<b>51,675</b>
<b>FUND BALANCES, July 1.....</b>	<b>2,479,846</b>	<b>43,704</b>	<b>392,353</b>
Increase (Decrease) for Changes in Inventories.....	3,083	—	—
<b>FUND BALANCES, JUNE 30.....</b>	<b>\$ 2,069,612</b>	<b>\$ 35,063</b>	<b>\$ 444,028</b>

**TOTAL**

\$ 7,673  
22,515  
846  
38,863  
43,057  
1,090,526  
29,169  
2,418,060  
4,516  
72,002  
390,722  
**4,117,949**

369  
301,589  
12,350  
2,146,397  
693,694  
314,399  
1,604  
202,530  
1,225,357  
564,290  
1,522,555  
**6,985,134**

**(2,867,185)**

970,770  
506,480  
(555,025)  
71,113  
1,623,848  
(120,284)  
**2,496,902**

**(370,283)**

2,915,903  
3,083

**\$ 2,548,703**

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

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

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

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

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

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

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

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

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

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

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

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

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

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2009**  
(dollars in thousands)

	<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>	<b>HEALTH</b>	<b>MENTAL HEALTH AND RETARDATION</b>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 694,233	\$ 51,436	\$ 146,035
Cash and Cash Equivalents.....	90,496	115	—
Investments.....	—	—	—
Collateral on Lent Securities.....	298,929	22,148	64,493
Taxes Receivable .....	1,439	—	—
Intergovernmental Receivable.....	42,050	42,981	314,246
Loans Receivable, Net .....	395,874	—	—
Interfund Receivable .....	2,770	—	11
Other Receivables .....	429	17,482	342
Inventories .....	—	20,903	—
Other Assets .....	1,748	501	860
<b>TOTAL ASSETS .....</b>	<b>\$ 1,527,968</b>	<b>\$ 155,566</b>	<b>\$ 525,987</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable .....	\$ 46,121	\$ 30,447	\$ 7,573
Accrued Liabilities.....	16,413	6,259	9,220
Medicaid Claims Payable.....	—	—	244,780
Obligations Under Securities Lending.....	298,929	22,148	64,493
Intergovernmental Payable.....	49,904	34,242	110,077
Interfund Payable.....	9,741	2,733	62,230
Payable to Component Units.....	1,980	275	108
Deferred Revenue.....	14,479	6,746	89,113
Unearned Revenue.....	21,340	925	243
<b>TOTAL LIABILITIES.....</b>	<b>458,907</b>	<b>103,775</b>	<b>587,837</b>
<b>FUND BALANCES (DEFICITS):</b>			
Reserved for:			
Encumbrances.....	1,094,124	8,901	119,567
Noncurrent Portion of Loans Receivable.....	386,053	—	—
Loan Commitments.....	2,002	—	—
Inventories.....	—	20,904	—
Federal Programs.....	11,436	466	5,036
Other:			
Prepays.....	1,715	501	860
Ohio Enterprise Bond Fund.....	10,000	—	—
Loan Guarantee Programs.....	22,334	—	—
Environmental Protection and Natural Resources.....	—	—	—
Community and Economic Development.....	—	—	—
Compensated Absences.....	1,570	624	913
Unreserved/Undesignated.....	(460,173)	20,395	(188,226)
<b>TOTAL FUND BALANCES (DEFICITS).....</b>	<b>1,069,061</b>	<b>51,791</b>	<b>(61,850)</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 1,527,968</b>	<b>\$ 155,566</b>	<b>\$ 525,987</b>

<b>HIGHWAY SAFETY</b>	<b>NATURAL RESOURCES</b>	<b>WILDLIFE AND WATERWAYS SAFETY</b>	<b>LOCAL INFRASTRUCTURE AND TRANSPORTATION IMPROVEMENTS</b>	<b>TOBACCO SETTLEMENT</b>	<b>CLEAN OHIO PROGRAM</b>
\$ 210,506	\$ 184,507	\$ 68,273	\$ 350,792	\$ 94,880	\$ 50,655
5,042	475	16	—	1,143	—
—	—	—	—	286,601	—
90,642	79,447	29,398	150,064	40,855	21,812
—	2,221	1,580	—	—	—
4,037	—	—	—	—	—
—	—	—	361,020	—	—
769	23	8	—	—	—
470	15,953	683	1,306	74,623	2
—	—	—	—	2,463	—
2,126	791	349	5	23	7
<b>\$ 313,592</b>	<b>\$ 283,417</b>	<b>\$ 100,307</b>	<b>\$ 863,187</b>	<b>\$ 500,588</b>	<b>\$ 72,476</b>
\$ 13,632	\$ 5,997	\$ 1,773	\$ 4,574	\$ 57,094	\$ 2,558
21,097	8,783	3,506	60	204	96
—	—	—	—	—	—
90,642	79,447	29,398	150,064	40,855	21,812
1,453	206	—	3,520	5,209	3,845
28,073	5,458	7,972	—	62	49
16	25	203	2	60	—
668	12,429	—	790	74,448	—
—	2,972	—	—	—	—
155,581	115,317	42,852	159,010	177,932	28,360
30,367	35,097	15,209	11	6,707	57,067
—	—	—	358,085	—	—
—	—	—	195,687	—	—
—	—	—	—	2,463	—
—	1,271	—	—	—	2,307
2,126	791	349	5	17	7
—	—	—	—	—	—
—	—	—	—	—	1,683
—	—	—	—	—	19,841
2,258	966	382	7	19	9
123,260	129,975	41,515	150,382	313,450	(36,798)
158,011	168,100	57,455	704,177	322,656	44,116
<b>\$ 313,592</b>	<b>\$ 283,417</b>	<b>\$ 100,307</b>	<b>\$ 863,187</b>	<b>\$ 500,588</b>	<b>\$ 72,476</b>

(continued)

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2009**

(dollars in thousands)

(continued)

	HIGHER EDUCATION IMPROVEMENTS	HELP AMERICA VOTE ACT	TOTAL
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 489,665	\$ 1,394	\$ 2,342,376
Cash and Cash Equivalents.....	—	—	97,287
Investments.....	—	—	286,601
Collateral on Lent Securities.....	496,510	600	1,294,898
Taxes Receivable .....	—	—	5,240
Intergovernmental Receivable.....	—	—	403,314
Loans Receivable, Net .....	—	—	756,894
Interfund Receivable .....	—	—	3,581
Other Receivables .....	—	1	111,291
Inventories .....	—	—	23,366
Other Assets .....	—	4	6,414
<b>TOTAL ASSETS .....</b>	<b>\$ 986,175</b>	<b>\$ 1,999</b>	<b>\$ 5,331,262</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable .....	\$ 8,406	\$ 56	\$ 178,231
Accrued Liabilities.....	—	50	65,688
Medicaid Claims Payable.....	—	—	244,780
Obligations Under Securities Lending.....	496,510	600	1,294,898
Intergovernmental Payable.....	—	—	208,456
Interfund Payable.....	900,400	7	1,016,725
Payable to Component Units.....	24,775	—	27,444
Deferred Revenue.....	—	—	198,673
Unearned Revenue.....	—	1,275	26,755
<b>TOTAL LIABILITIES.....</b>	<b>1,430,091</b>	<b>1,988</b>	<b>3,261,650</b>
<b>FUND BALANCES (DEFICITS):</b>			
Reserved for:			
Encumbrances.....	87,060	15	1,454,125
Noncurrent Portion of Loans Receivable.....	—	—	744,138
Loan Commitments.....	—	—	197,689
Inventories.....	—	—	23,367
Federal Programs.....	—	—	20,516
Other:			
Prepays.....	—	4	6,375
Ohio Enterprise Bond Fund.....	—	—	10,000
Loan Guarantee Programs.....	—	—	22,334
Environmental Protection and Natural Resources.....	—	—	1,683
Community and Economic Development.....	—	—	19,841
Compensated Absences.....	—	4	6,752
Unreserved/Undesignated.....	(530,976)	(12)	(437,208)
<b>TOTAL FUND BALANCES (DEFICITS).....</b>	<b>(443,916)</b>	<b>11</b>	<b>2,069,612</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 986,175</b>	<b>\$ 1,999</b>	<b>\$ 5,331,262</b>

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**STATE OF OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**  
(dollars in thousands)

	<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>	<b>HEALTH</b>	<b>MENTAL HEALTH AND RETARDATION</b>
<b>REVENUES:</b>			
Income Taxes.....	\$ 7,673	\$ —	\$ —
Sales Taxes.....	22,515	—	—
Corporate and Public Utility Taxes.....	846	—	—
Motor Vehicle Fuel Taxes.....	5,873	—	—
Other Taxes.....	32,495	—	—
Licenses, Permits and Fees.....	584,850	27,787	14,615
Sales, Services and Charges.....	11,298	11	75
Federal Government.....	588,987	524,987	1,211,654
Tobacco Settlement.....	—	—	—
Investment Income.....	6,765	171	—
Other.....	53,799	32,811	221,206
<b>TOTAL REVENUES.....</b>	<b>1,315,101</b>	<b>585,767</b>	<b>1,447,550</b>
<b>EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Primary, Secondary and Other Education.....	369	—	—
Higher Education Support.....	7,558	—	—
Public Assistance and Medicaid.....	—	—	12,350
Health and Human Services.....	—	600,023	1,539,279
Justice and Public Protection.....	265,140	—	—
Environmental Protection and Natural Resources.....	420	—	—
Transportation.....	1,604	—	—
General Government.....	194,686	352	—
Community and Economic Development.....	980,433	3,329	—
<b>CAPITAL OUTLAY.....</b>	<b>16,256</b>	<b>—</b>	<b>—</b>
<b>DEBT SERVICE.....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL EXPENDITURES.....</b>	<b>1,466,466</b>	<b>603,704</b>	<b>1,551,629</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(151,365)</b>	<b>(17,937)</b>	<b>(104,079)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds and Certificates of Participation Issued.....	149,980	—	—
Premiums/Discounts.....	(316)	—	—
Transfers-in.....	21,873	13,139	4,501
Transfers-out.....	(71,242)	(3,019)	(4)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>100,295</b>	<b>10,120</b>	<b>4,497</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>(51,070)</b>	<b>(7,817)</b>	<b>(99,582)</b>
<b>FUND BALANCES (DEFICITS), July 1.....</b>	<b>1,120,131</b>	<b>58,988</b>	<b>37,732</b>
Increase (Decrease) for Changes in Inventories.....	—	620	—
<b>FUND BALANCES (DEFICITS), JUNE 30.....</b>	<b>\$ 1,069,061</b>	<b>\$ 51,791</b>	<b>\$ (61,850)</b>

<u>HIGHWAY SAFETY</u>	<u>NATURAL RESOURCES</u>	<u>WILDLIFE AND WATERWAYS SAFETY</u>	<u>LOCAL INFRASTRUCTURE AND TRANSPORTATION IMPROVEMENTS</u>	<u>TOBACCO SETTLEMENT</u>	<u>CLEAN OHIO PROGRAM</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
16,000	—	16,990	—	—	—
—	10,562	—	—	—	—
300,969	117,815	44,490	—	—	—
14,368	2,872	535	—	—	—
22,455	47,312	18,945	—	—	1,210
—	—	—	—	4,516	—
4,160	317	1,178	7,319	2,935	1,593
35,789	40,363	3,445	1,113	533	11
<u>393,741</u>	<u>219,241</u>	<u>85,583</u>	<u>8,432</u>	<u>7,984</u>	<u>2,814</u>
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
162	—	—	—	6,933	—
425,781	461	—	—	2,312	—
—	215,005	81,661	—	13,730	3,583
—	—	—	—	—	—
—	4,396	—	—	91	—
—	769	—	160,618	34,584	45,624
773	—	5,827	—	—	—
—	—	—	—	—	1,148
<u>426,716</u>	<u>220,631</u>	<u>87,488</u>	<u>160,618</u>	<u>57,650</u>	<u>50,355</u>
<u>(32,975)</u>	<u>(1,390)</u>	<u>(1,905)</u>	<u>(152,186)</u>	<u>(49,666)</u>	<u>(47,541)</u>
—	—	—	240,000	—	—
—	—	—	(2,415)	—	—
4,503	4,640	3	65,983	22,921	—
(23,439)	(1,437)	—	—	(2,751)	—
<u>(18,936)</u>	<u>3,203</u>	<u>3</u>	<u>303,568</u>	<u>20,170</u>	<u>—</u>
<u>(51,911)</u>	<u>1,813</u>	<u>(1,902)</u>	<u>151,382</u>	<u>(29,496)</u>	<u>(47,541)</u>
209,922	166,287	59,357	552,795	349,689	91,657
—	—	—	—	2,463	—
<u>\$ 158,011</u>	<u>\$ 168,100</u>	<u>\$ 57,455</u>	<u>\$ 704,177</u>	<u>\$ 322,656</u>	<u>\$ 44,116</u>

(continued)

**STATE OF OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

(dollars in thousands)

(continued)

	<b>HIGHER EDUCATION IMPROVEMENTS</b>	<b>HELP AMERICA VOTE ACT</b>	<b>TOTAL</b>
<b>REVENUES:</b>			
Income Taxes.....	\$ —	\$ —	\$ 7,673
Sales Taxes.....	—	—	22,515
Corporate and Public Utility Taxes.....	—	—	846
Motor Vehicle Fuel Taxes.....	—	—	38,863
Other Taxes.....	—	—	43,057
Licenses, Permits and Fees.....	—	—	1,090,526
Sales, Services and Charges.....	—	—	29,159
Federal Government.....	—	2,510	2,418,060
Tobacco Settlement.....	—	—	4,516
Investment Income.....	35,132	52	59,622
Other.....	—	316	389,386
<b>TOTAL REVENUES.....</b>	<b>35,132</b>	<b>2,878</b>	<b>4,104,223</b>
<b>EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Primary, Secondary and Other Education.....	—	—	369
Higher Education Support.....	294,031	—	301,589
Public Assistance and Medicaid.....	—	—	12,350
Health and Human Services.....	—	—	2,146,397
Justice and Public Protection.....	—	—	693,694
Environmental Protection and Natural Resources.....	—	—	314,399
Transportation.....	—	—	1,604
General Government.....	—	3,005	202,530
Community and Economic Development.....	—	—	1,225,357
<b>CAPITAL OUTLAY.....</b>	<b>—</b>	<b>—</b>	<b>22,856</b>
<b>DEBT SERVICE.....</b>	<b>—</b>	<b>—</b>	<b>1,148</b>
<b>TOTAL EXPENDITURES.....</b>	<b>294,031</b>	<b>3,005</b>	<b>4,922,293</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(258,899)</b>	<b>(127)</b>	<b>(818,070)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds and Certificates of Participation Issued.....	—	—	389,980
Premiums/Discounts.....	—	—	(2,731)
Transfers-in.....	—	185	137,748
Transfers-out.....	(18,303)	(49)	(120,244)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>(18,303)</b>	<b>136</b>	<b>404,753</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>(277,202)</b>	<b>9</b>	<b>(413,317)</b>
<b>FUND BALANCES (DEFICITS), July 1.....</b>	<b>(166,714)</b>	<b>2</b>	<b>2,479,846</b>
Increase (Decrease) for Changes in Inventories.....	—	—	3,083
<b>FUND BALANCES (DEFICITS), JUNE 30.....</b>	<b>\$ (443,916)</b>	<b>\$ 11</b>	<b>\$ 2,069,612</b>

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**STATE OF OHIO**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

(dollars in thousands)

	<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>		
			<b>VARIANCE</b>
			<b>WITH</b>
			<b>FINAL</b>
	<b>BUDGET</b>		<b>BUDGET</b>
			<b>POSITIVE/ (NEGATIVE)</b>
	<b>FINAL</b>	<b>ACTUAL</b>	
<b>REVENUES:</b>			
Income Taxes.....		\$ 7,693	
Sales Taxes.....		22,521	
Corporate and Public Utility Taxes.....		846	
Motor Vehicle Fuel Taxes.....		5,896	
Other Taxes.....		32,499	
Licenses, Permits and Fees.....		583,137	
Sales, Services and Charges.....		11,408	
Federal Government.....		602,116	
Investment Income.....		5,927	
Other.....		104,274	
<b>TOTAL REVENUES.....</b>		<b>1,376,317</b>	
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Primary, Secondary and Other Education.....	\$ 1,352	1,303	\$ 49
Higher Education Support.....	12,000	12,000	—
Public Assistance and Medicaid.....	—	—	—
Health and Human Services.....	—	—	—
Justice and Public Protection.....	478,059	401,168	76,891
Environmental Protection and Natural Resources.....	545	433	112
Transportation.....	7,337	4,917	2,420
General Government.....	261,449	230,522	30,927
Community and Economic Development.....	2,735,971	2,022,531	713,440
<b>CAPITAL OUTLAY.....</b>	<b>130,390</b>	<b>58,873</b>	<b>71,517</b>
<b>DEBT SERVICE.....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 3,627,103</b>	<b>2,731,747</b>	<b>\$ 895,356</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>			
<b>OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(1,355,430)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		149,664	
Transfers-in.....		34,821	
Transfers-out.....		(84,719)	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>99,766</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(1,255,664)</b>	
<b>BUDGETARY FUND BALANCES</b>			
<b>(DEFICITS), JULY 1.....</b>		<b>(100,387)</b>	
<b>Outstanding Encumbrances at Beginning of Fiscal Year.....</b>		<b>860,514</b>	
<b>BUDGETARY FUND BALANCES</b>			
<b>(DEFICITS), JUNE 30.....</b>		<b>\$ (495,537)</b>	

HEALTH			MENTAL HEALTH AND RETARDATION		
BUDGET		VARIANCE WITH FINAL BUDGET	BUDGET		VARIANCE WITH FINAL BUDGET
FINAL	ACTUAL	POSITIVE/ (NEGATIVE)	FINAL	ACTUAL	POSITIVE/ (NEGATIVE)
	\$ —			\$ —	
	—			—	
	—			—	
	—			—	
	30,186			15,365	
	9,245			68	
	495,934			2,569,243	
	191			—	
	104,829			212,359	
	<u>640,385</u>			<u>2,797,035</u>	
\$ —	—	\$ —	\$ —	—	\$ —
—	—	—	—	—	—
—	—	—	1,763,821	1,673,973	89,848
729,826	671,466	58,360	1,881,348	1,782,422	98,926
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
891	387	504	—	—	—
6,345	6,069	276	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
<u>\$ 737,062</u>	<u>677,922</u>	<u>\$ 59,140</u>	<u>\$ 3,645,169</u>	<u>3,456,395</u>	<u>\$ 188,774</u>
	<u>(37,537)</u>			<u>(659,360)</u>	
	—			—	
	1,548			2,698	
	<u>(5,819)</u>			<u>(1,202)</u>	
	<u>(4,271)</u>			<u>1,496</u>	
	<u>(41,808)</u>			<u>(657,864)</u>	
	21,975			(342,378)	
	<u>29,168</u>			<u>504,932</u>	
	<u>\$ 9,335</u>			<u>\$ (495,310)</u>	

(continued)

**STATE OF OHIO**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

(dollars in thousands)

(continued)

	<b>HIGHWAY SAFETY</b>		
	<b>BUDGET</b>		<b>VARIANCE WITH FINAL BUDGET</b>
	<b>FINAL</b>	<b>ACTUAL</b>	<b>POSITIVE/ (NEGATIVE)</b>
<b>REVENUES:</b>			
Income Taxes.....		\$ —	
Sales Taxes.....		—	
Corporate and Public Utility Taxes.....		—	
Motor Vehicle Fuel Taxes.....		19,200	
Other Taxes.....		—	
Licenses, Permits and Fees.....		302,881	
Sales, Services and Charges.....		14,066	
Federal Government.....		22,189	
Investment Income.....		4,303	
Other.....		39,092	
<b>TOTAL REVENUES.....</b>		<b>401,731</b>	
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Primary, Secondary and Other Education.....	\$ —	—	\$ —
Higher Education Support.....	—	—	—
Public Assistance and Medicaid.....	—	—	—
Health and Human Services.....	234	163	71
Justice and Public Protection.....	555,568	464,431	91,137
Environmental Protection and Natural Resources.....	—	—	—
Transportation.....	—	—	—
General Government.....	—	—	—
Community and Economic Development.....	—	—	—
<b>CAPITAL OUTLAY.....</b>	<b>7,815</b>	<b>2,483</b>	<b>5,332</b>
<b>DEBT SERVICE.....</b>	<b>14,017</b>	<b>13,306</b>	<b>711</b>
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 577,634</b>	<b>480,383</b>	<b>\$ 97,251</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(78,652)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		—	
Transfers-in.....		27,882	
Transfers-out.....		(34,323)	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>(6,441)</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(85,093)</b>	
<b>BUDGETARY FUND BALANCES</b>			
(DEFICITS), JULY 1.....		206,570	
Outstanding Encumbrances at Beginning of Fiscal Year...		32,585	
<b>BUDGETARY FUND BALANCES (DEFICITS), JUNE 30.....</b>		<b>\$ 154,062</b>	

NATURAL RESOURCES			WILDLIFE AND WATERWAYS SAFETY		
		VARIANCE WITH FINAL BUDGET			VARIANCE WITH FINAL BUDGET
BUDGET		POSITIVE/ (NEGATIVE)	BUDGET		POSITIVE/ (NEGATIVE)
FINAL	ACTUAL		FINAL	ACTUAL	
	\$ —			\$ —	
	—			—	
	—			—	
	—			17,075	
	11,054			—	
	119,395			45,216	
	2,928			510	
	49,481			18,945	
	338			1,212	
	50,338			2,823	
	<u>233,534</u>			<u>85,781</u>	
\$ —	—	\$ —	\$ —	—	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
622	461	161	—	—	—
313,051	262,513	50,538	109,486	92,805	16,681
—	—	—	—	—	—
16,397	4,817	11,580	—	—	—
3,420	1,353	2,067	—	—	—
—	—	—	44,282	11,076	33,206
—	—	—	—	—	—
<u>\$ 333,490</u>	<u>269,144</u>	<u>\$ 64,346</u>	<u>\$ 153,768</u>	<u>103,881</u>	<u>\$ 49,887</u>
	<u>(35,610)</u>			<u>(18,100)</u>	
	—			—	
	1,321			3	
	(2,658)			—	
	<u>(1,337)</u>			<u>3</u>	
	<u>(36,947)</u>			<u>(18,097)</u>	
	135,941			43,411	
	38,542			24,602	
	<u>\$ 137,536</u>			<u>\$ 49,916</u>	

(continued)

**STATE OF OHIO**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

(dollars in thousands)  
(continued)

	<b>LOCAL INFRASTRUCTURE AND TRANSPORTATION IMPROVEMENTS</b>		<b>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</b>
	<b>BUDGET</b>		
	<b>FINAL</b>	<b>ACTUAL</b>	
<b>REVENUES:</b>			
Income Taxes.....		\$ —	
Sales Taxes.....		—	
Corporate and Public Utility Taxes.....		—	
Motor Vehicle Fuel Taxes.....		—	
Other Taxes.....		—	
Licenses, Permits and Fees.....		—	
Sales, Services and Charges.....		—	
Federal Government.....		—	
Investment Income.....		4,646	
Other.....		31,708	
<b>TOTAL REVENUES.....</b>		<b>36,354</b>	
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Primary, Secondary and Other Education.....	\$ —	—	\$ —
Higher Education Support.....	—	—	—
Public Assistance and Medicaid.....	—	—	—
Health and Human Services.....	—	—	—
Justice and Public Protection.....	—	—	—
Environmental Protection and Natural Resources.....	—	—	—
Transportation.....	—	—	—
General Government.....	—	—	—
Community and Economic Development.....	1,096,038	213,234	882,804
<b>CAPITAL OUTLAY.....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>DEBT SERVICE.....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 1,096,038</b>	<b>213,234</b>	<b>\$ 882,804</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(176,880)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		237,585	
Transfers-in.....		65,983	
Transfers-out.....		—	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>303,568</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>126,688</b>	
<b>BUDGETARY FUND BALANCES</b>			
(DEFICITS), JULY 1.....		221,737	
Outstanding Encumbrances at Beginning of Fiscal Year...		16	
<b>BUDGETARY FUND BALANCES (DEFICITS), JUNE 30.....</b>		<b>\$ 348,441</b>	

TOBACCO SETTLEMENT			CLEAN OHIO PROGRAM		
<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET</u>	<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET</u>
<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>
	\$ —			\$ —	
	—			—	
	—			—	
	—			—	
	—			—	
	—			—	
	—			1,210	
	1,636			1,634	
	9,030			11	
	<u>10,666</u>			<u>2,855</u>	
\$ —	—	\$ —	\$ —	—	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
47,249	15,963	31,286	—	—	—
4,492	2,617	1,875	—	—	—
16,140	14,802	1,338	14,934	9,295	5,639
—	—	—	—	—	—
2	1	1	—	—	—
153,133	88,652	64,481	200,950	98,336	102,614
—	—	—	—	—	—
—	—	—	1,148	1,148	—
<u>\$ 221,016</u>	<u>122,035</u>	<u>\$ 98,981</u>	<u>\$ 217,032</u>	<u>108,779</u>	<u>\$ 108,253</u>
	<u>(111,369)</u>			<u>(105,924)</u>	
	—			—	
	16,393			208	
	<u>(1,235)</u>			<u>(208)</u>	
	<u>15,158</u>			<u>—</u>	
	<u>(96,211)</u>			<u>(105,924)</u>	
	52,898			(1,953)	
	<u>68,617</u>			<u>97,613</u>	
	<u>\$ 25,304</u>			<u>\$ (10,264)</u>	

(continued)

**STATE OF OHIO**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

(dollars in thousands)

(continued)

	<b>HIGHER EDUCATION IMPROVEMENTS</b>		
	<b>BUDGET</b>		<b>VARIANCE WITH FINAL BUDGET</b>
	<b>FINAL</b>	<b>ACTUAL</b>	<b>POSITIVE/ (NEGATIVE)</b>
<b>REVENUES:</b>			
Income Taxes.....		\$ —	
Sales Taxes.....		—	
Corporate and Public Utility Taxes.....		—	
Motor Vehicle Fuel Taxes.....		—	
Other Taxes.....		—	
Licenses, Permits and Fees.....		—	
Sales, Services and Charges.....		—	
Federal Government.....		—	
Investment Income.....		30,114	
Other.....		—	
<b>TOTAL REVENUES.....</b>		<b>30,114</b>	
<b>BUDGETARY EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Primary, Secondary and Other Education.....	\$ —	—	\$ —
Higher Education Support.....	1,394,084	384,704	1,009,380
Public Assistance and Medicaid.....	—	—	—
Health and Human Services.....	—	—	—
Justice and Public Protection.....	—	—	—
Environmental Protection and Natural Resources.....	—	—	—
Transportation.....	—	—	—
General Government.....	—	—	—
Community and Economic Development.....	—	—	—
<b>CAPITAL OUTLAY.....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>DEBT SERVICE.....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 1,394,084</b>	<b>384,704</b>	<b>\$ 1,009,380</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(354,590)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		—	
Transfers-in.....		—	
Transfers-out.....		(33,434)	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>(33,434)</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(388,024)</b>	
<b>BUDGETARY FUND BALANCES</b>			
(DEFICITS), JULY 1.....		537,532	
Outstanding Encumbrances at Beginning of Fiscal Year...		243,608	
<b>BUDGETARY FUND BALANCES (DEFICITS), JUNE 30.....</b>		<b>\$ 393,116</b>	

HELP AMERICA VOTE ACT			TOTAL		
BUDGET		VARIANCE WITH FINAL BUDGET	BUDGET		VARIANCE WITH FINAL BUDGET
FINAL	ACTUAL	POSITIVE/ (NEGATIVE)	FINAL	ACTUAL	POSITIVE/ (NEGATIVE)
	\$ —			\$ 7,693	
	—			22,521	
	—			846	
	—			42,171	
	—			43,553	
	—			1,096,180	
	—			38,225	
	—			3,759,118	
	56			50,057	
	—			554,464	
	<u>56</u>			<u>5,614,828</u>	
\$ —	—	\$ —	\$ 1,352	1,303	\$ 49
—	—	—	1,406,084	396,704	1,009,380
—	—	—	1,763,821	1,673,973	89,848
—	—	—	2,658,657	2,470,014	188,643
—	—	—	1,038,741	868,677	170,064
—	—	—	454,156	379,848	74,308
—	—	—	7,337	4,917	2,420
3,508	3,058	450	282,247	238,785	43,462
—	—	—	4,195,857	2,430,175	1,765,682
—	—	—	182,487	72,432	110,055
—	—	—	15,165	14,454	711
<u>\$ 3,508</u>	<u>3,058</u>	<u>\$ 450</u>	<u>\$ 12,005,904</u>	<u>8,551,282</u>	<u>\$ 3,454,622</u>
	<u>(3,002)</u>			<u>(2,936,454)</u>	
	—			387,249	
	498			151,355	
	<u>(49)</u>			<u>(163,647)</u>	
	<u>449</u>			<u>374,957</u>	
	<u>(2,553)</u>			<u>(2,561,497)</u>	
	3,743			779,089	
	<u>162</u>			<u>1,900,359</u>	
	<u>\$ 1,352</u>			<u>\$ 117,951</u>	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The **School Building Program Special Obligations Fund** accounts for the payment of principal and interest on special obligation bonds that have been authorized under Section 2i of Article VIII, Ohio Constitution, to finance the costs of school buildings and classroom facilities used by public school districts for elementary and secondary education purposes.

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

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

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

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

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
**JUNE 30, 2009**  
(dollars in thousands)

	<b>COAL RESEARCH/ DEVELOPMENT GENERAL OBLIGATIONS</b>	<b>IMPROVEMENTS GENERAL OBLIGATIONS</b>	<b>HIGHWAY IMPROVEMENTS GENERAL OBLIGATIONS</b>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 14	\$ —	\$ —
Cash and Cash Equivalents.....	—	130	55
Investments.....	—	—	—
Collateral on Lent Securities.....	6	—	—
Other Assets .....	—	—	—
<b>TOTAL ASSETS .....</b>	<b>\$ 20</b>	<b>\$ 130</b>	<b>\$ 55</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Accrued Liabilities.....	—	—	—
Obligations Under Securities Lending.....	6	—	—
Interfund Payable.....	—	—	—
Refund and Other Liabilities.....	—	130	55
<b>TOTAL LIABILITIES.....</b>	<b>6</b>	<b>130</b>	<b>55</b>
<b>FUND BALANCES:</b>			
Reserved for:			
Debt Service.....	14	—	—
Other:			
Assets in Excess of Debt Service Requirements.....	—	—	—
<b>TOTAL FUND BALANCES.....</b>	<b>14</b>	<b>—</b>	<b>—</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 20</b>	<b>\$ 130</b>	<b>\$ 55</b>

<b>DEVELOPMENT GENERAL OBLIGATIONS</b>	<b>HIGHWAY GENERAL OBLIGATIONS</b>	<b>PUBLIC IMPROVEMENTS GENERAL OBLIGATIONS</b>	<b>VIETNAM CONFLICT COMPENSATION GENERAL OBLIGATIONS</b>	<b>LOCAL INFRASTRUCTURE IMPROVEMENTS GENERAL OBLIGATIONS</b>	<b>STATE PROJECTS GENERAL OBLIGATIONS</b>
\$ —	\$ —	\$ —	\$ —	\$ 11	\$ 1
238	170	149	28	—	—
—	—	—	—	—	—
—	—	—	—	5	1
—	—	—	—	—	—
<b>\$ 238</b>	<b>\$ 170</b>	<b>\$ 149</b>	<b>\$ 28</b>	<b>\$ 16</b>	<b>\$ 2</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	5	1
—	—	—	—	—	—
238	170	149	25	—	—
<u>238</u>	<u>170</u>	<u>149</u>	<u>25</u>	<u>5</u>	<u>1</u>
—	—	—	—	11	1
—	—	—	3	—	—
—	—	—	3	11	1
<b>\$ 238</b>	<b>\$ 170</b>	<b>\$ 149</b>	<b>\$ 28</b>	<b>\$ 16</b>	<b>\$ 2</b>

(continued)

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
**JUNE 30, 2009**  
(dollars in thousands)  
(continued)

	<b>HIGHWAY CAPITAL IMPROVEMENTS GENERAL OBLIGATIONS</b>	<b>HIGHER EDUCATION CAPITAL FACILITIES GENERAL OBLIGATIONS</b>	<b>COMMON SCHOOLS CAPITAL FACILITIES GENERAL OBLIGATIONS</b>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 736	\$ 2	\$ 30
Cash and Cash Equivalents.....	—	—	—
Investments.....	—	—	—
Collateral on Lent Securities.....	317	1	13
Other Assets .....	—	—	—
<b>TOTAL ASSETS .....</b>	<b>\$ 1,053</b>	<b>\$ 3</b>	<b>\$ 43</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Accrued Liabilities.....	—	—	—
Obligations Under Securities Lending.....	317	1	13
Interfund Payable.....	—	—	—
Refund and Other Liabilities.....	—	—	—
<b>TOTAL LIABILITIES.....</b>	<b>317</b>	<b>1</b>	<b>13</b>
<b>FUND BALANCES:</b>			
Reserved for:			
Debt Service.....	736	2	30
Other:			
Assets in Excess of Debt Service Requirements.....	—	—	—
<b>TOTAL FUND BALANCES.....</b>	<b>736</b>	<b>2</b>	<b>30</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 1,053</b>	<b>\$ 3</b>	<b>\$ 43</b>

<b>THIRD FRONTIER RESEARCH/ DEVELOPMENT GENERAL OBLIGATIONS</b>	<b>ECONOMIC DEVELOPMENT REVENUE BONDS</b>	<b>INFRASTRUCTURE BANK REVENUE BONDS</b>	<b>REVITALIZATION PROJECT REVENUE BONDS</b>	<b>CHAPTER 154 SPECIAL OBLIGATIONS</b>	<b>OHIO BUILDING AUTHORITY SPECIAL OBLIGATIONS</b>
\$ 4	\$ —	\$ —	\$ —	\$ —	\$ —
—	129	—	—	50	—
—	15,291	9,637	8,260	114	995
2	—	—	—	—	—
—	—	—	—	—	22
<b>\$ 6</b>	<b>\$ 15,420</b>	<b>\$ 9,637</b>	<b>\$ 8,260</b>	<b>\$ 164</b>	<b>\$ 1,017</b>
\$ —	\$ 129	\$ 29	\$ —	\$ 23	\$ 1
—	—	—	—	26	—
2	—	—	—	—	—
—	—	—	—	—	2
—	—	—	—	—	997
<b>2</b>	<b>129</b>	<b>29</b>	<b>—</b>	<b>49</b>	<b>1,000</b>
4	15,291	9,608	8,260	115	17
—	—	—	—	—	—
<b>4</b>	<b>15,291</b>	<b>9,608</b>	<b>8,260</b>	<b>115</b>	<b>17</b>
<b>\$ 6</b>	<b>\$ 15,420</b>	<b>\$ 9,637</b>	<b>\$ 8,260</b>	<b>\$ 164</b>	<b>\$ 1,017</b>

(continued)

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
**JUNE 30, 2009**  
(dollars in thousands)  
(continued)

	<b>TRANSPORTATION CERTIFICATES OF PARTICIPATION</b>	<b>OAKS CERTIFICATES OF PARTICIPATION</b>	<b>STARS CERTIFICATES OF PARTICIPATION</b>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ —	\$ —	\$ —
Cash and Cash Equivalents.....	—	—	—
Investments.....	947	67	21
Collateral on Lent Securities.....	—	—	—
Other Assets .....	—	—	—
<b>TOTAL ASSETS .....</b>	<b>\$ 947</b>	<b>\$ 67</b>	<b>\$ 21</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable .....	\$ —	\$ 51	\$ 13
Accrued Liabilities.....	—	—	—
Obligations Under Securities Lending.....	—	—	—
Interfund Payable.....	—	—	—
Refund and Other Liabilities.....	—	—	—
<b>TOTAL LIABILITIES.....</b>	<b>—</b>	<b>51</b>	<b>13</b>
<b>FUND BALANCES:</b>			
Reserved for:			
Debt Service.....	947	16	8
Other:			
Assets in Excess of Debt Service Requirements.....	—	—	—
<b>TOTAL FUND BALANCES.....</b>	<b>947</b>	<b>16</b>	<b>8</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 947</b>	<b>\$ 67</b>	<b>\$ 21</b>

**TOTAL**

\$	798
	949
	35,332
	345
	22
<b>\$</b>	<b>37,446</b>

\$	246
	26
	345
	2
	1,764
	2,383

35,060

	3
	35,063
<b>\$</b>	<b>37,446</b>

# STATE OF OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

	COAL RESEARCH/ DEVELOPMENT GENERAL OBLIGATIONS	VIETNAM CONFLICT COMPENSATION GENERAL OBLIGATIONS	LOCAL INFRASTRUCTURE IMPROVEMENTS GENERAL OBLIGATIONS
<b>REVENUES:</b>			
Investment Income.....	\$ 1	\$ —	\$ 10
Other.....	43	—	83
<b>TOTAL REVENUES.....</b>	<b>44</b>	<b>—</b>	<b>93</b>
<b>EXPENDITURES:</b>			
DEBT SERVICE.....	8,173	—	186,962
<b>TOTAL EXPENDITURES.....</b>	<b>8,173</b>	<b>—</b>	<b>186,962</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(8,129)</b>	<b>—</b>	<b>(186,869)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Refunding Bonds Issued.....	—	—	131,985
Payment to Refunded Bond Escrow Agents.....	—	—	(143,018)
Premiums/Discounts.....	—	—	11,895
Transfers-in.....	8,133	—	185,941
Transfers-out.....	—	—	—
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>8,133</b>	<b>—</b>	<b>186,803</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>4</b>	<b>—</b>	<b>(66)</b>
<b>FUND BALANCES, July 1.....</b>	<b>10</b>	<b>3</b>	<b>77</b>
<b>FUND BALANCES, JUNE 30.....</b>	<b>\$ 14</b>	<b>\$ 3</b>	<b>\$ 11</b>

<b>STATE PROJECTS GENERAL OBLIGATIONS</b>	<b>HIGHWAY CAPITAL IMPROVEMENTS GENERAL OBLIGATIONS</b>	<b>HIGHER EDUCATION CAPITAL FACILITIES GENERAL OBLIGATIONS</b>	<b>COMMON SCHOOLS CAPITAL FACILITIES GENERAL OBLIGATIONS</b>	<b>CONSERVATION PROJECTS GENERAL OBLIGATIONS</b>	<b>THIRD FRONTIER RESEARCH/ DEVELOPMENT GENERAL OBLIGATIONS</b>
\$ 4	\$ 1,329	\$ 5	\$ 16	\$ 2	\$ 10
<u>4</u>	<u>1,329</u>	<u>5</u>	<u>230</u>	<u>2</u>	<u>10</u>
<u>25,278</u>	<u>197,559</u>	<u>158,713</u>	<u>206,344</u>	<u>18,504</u>	<u>17,114</u>
<u>25,278</u>	<u>197,559</u>	<u>158,713</u>	<u>206,344</u>	<u>18,504</u>	<u>17,114</u>
<u>(25,274)</u>	<u>(196,230)</u>	<u>(158,708)</u>	<u>(206,098)</u>	<u>(18,502)</u>	<u>(17,104)</u>
—	—	135,650	194,140	—	—
—	—	(150,641)	(214,436)	—	—
—	—	15,870	21,480	—	4,823
25,250	188,901	157,705	204,899	18,476	12,266
<u>25,250</u>	<u>188,901</u>	<u>158,584</u>	<u>206,083</u>	<u>18,476</u>	<u>17,089</u>
<u>(24)</u>	<u>(7,329)</u>	<u>(124)</u>	<u>(15)</u>	<u>(26)</u>	<u>(15)</u>
<u>25</u>	<u>8,065</u>	<u>126</u>	<u>45</u>	<u>26</u>	<u>19</u>
<u>\$ 1</u>	<u>\$ 736</u>	<u>\$ 2</u>	<u>\$ 30</u>	<u>\$ —</u>	<u>\$ 4</u>

(continued)

# STATE OF OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

(continued)

	JOB READY SITE DEVELOPMENT GENERAL OBLIGATIONS	ECONOMIC DEVELOPMENT REVENUE BONDS	INFRASTRUCTURE BANK REVENUE BONDS
<b>REVENUES:</b>			
Investment Income.....	\$ —	\$ 116	\$ 2,604
Other.....	—	—	—
<b>TOTAL REVENUES.....</b>	<b>—</b>	<b>116</b>	<b>2,604</b>
<b>EXPENDITURES:</b>			
DEBT SERVICE.....	3,593	30,615	160,155
<b>TOTAL EXPENDITURES.....</b>	<b>3,593</b>	<b>30,615</b>	<b>160,155</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(3,593)</b>	<b>(30,499)</b>	<b>(157,551)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Refunding Bonds Issued.....	—	—	—
Payment to Refunded Bond Escrow Agents.....	—	—	—
Premiums/Discounts.....	—	1,974	7,092
Transfers-in.....	3,579	30,418	150,609
Transfers-out.....	—	—	—
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>3,579</b>	<b>32,392</b>	<b>157,701</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>(14)</b>	<b>1,893</b>	<b>150</b>
<b>FUND BALANCES, July 1.....</b>	<b>14</b>	<b>13,398</b>	<b>9,458</b>
<b>FUND BALANCES, JUNE 30.....</b>	<b>\$ —</b>	<b>\$ 15,291</b>	<b>\$ 9,608</b>

<b>REVITALIZATION PROJECT REVENUE BONDS</b>	<b>CHAPTER 154 SPECIAL OBLIGATIONS</b>	<b>SCHOOL BUILDING PROGRAM SPECIAL OBLIGATIONS</b>	<b>OHIO BUILDING AUTHORITY SPECIAL OBLIGATIONS</b>	<b>TRANSPORTATION CERTIFICATES OF PARTICIPATION</b>	<b>OAKS CERTIFICATES OF PARTICIPATION</b>
\$ 82	\$ 51	\$ —	\$ —	\$ 71	\$ 26
—	—	—	55	696	—
<b>82</b>	<b>51</b>	<b>—</b>	<b>55</b>	<b>767</b>	<b>26</b>
15,227	226,944	3	248,260	768	15,727
<b>15,227</b>	<b>226,944</b>	<b>3</b>	<b>248,260</b>	<b>768</b>	<b>15,727</b>
<b>(15,145)</b>	<b>(226,893)</b>	<b>(3)</b>	<b>(248,205)</b>	<b>(1)</b>	<b>(15,701)</b>
—	6,880	—	37,825	—	—
—	(6,899)	—	(40,031)	—	—
—	2,909	—	3,108	—	318
14,855	223,752	—	247,182	—	14,134
—	—	(40)	—	—	—
<b>14,855</b>	<b>226,642</b>	<b>(40)</b>	<b>248,084</b>	<b>—</b>	<b>14,452</b>
<b>(290)</b>	<b>(251)</b>	<b>(43)</b>	<b>(121)</b>	<b>(1)</b>	<b>(1,249)</b>
8,550	366	43	138	948	1,265
<b>\$ 8,260</b>	<b>\$ 115</b>	<b>\$ —</b>	<b>\$ 17</b>	<b>\$ 947</b>	<b>\$ 16</b>

(continued)

# STATE OF OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

(continued)

	STARS CERTIFICATES OF PARTICIPATION	TOTAL
<b>REVENUES:</b>		
Investment Income.....	\$ 6	\$ 4,333
Other.....	—	1,107
<b>TOTAL REVENUES.....</b>	<b>6</b>	<b>5,440</b>
<b>EXPENDITURES:</b>		
DEBT SERVICE.....	1,126	1,521,065
<b>TOTAL EXPENDITURES.....</b>	<b>1,126</b>	<b>1,521,065</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(1,120)</b>	<b>(1,515,625)</b>
<b>OTHER FINANCING SOURCES (USES):</b>		
Refunding Bonds Issued.....	—	506,480
Payment to Refunded Bond Escrow Agents.....	—	(555,025)
Premiums/Discounts.....	—	69,469
Transfers-in.....	—	1,486,100
Transfers-out.....	—	(40)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>—</b>	<b>1,506,984</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>(1,120)</b>	<b>(8,641)</b>
<b>FUND BALANCES, July 1.....</b>	<b>1,128</b>	<b>43,704</b>
<b>FUND BALANCES, JUNE 30.....</b>	<b>\$ 8</b>	<b>\$ 35,063</b>

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# STATE OF OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

	COAL RESEARCH/DEVELOPMENT GENERAL OBLIGATIONS		
	BUDGET		VARIANCE WITH FINAL BUDGET
	FINAL	ACTUAL	POSITIVE/ (NEGATIVE)
<b>REVENUES:</b>			
Investment Income.....		\$ 1	
Other.....		8,147	
<b>TOTAL REVENUES.....</b>		<b>8,148</b>	
<b>BUDGETARY EXPENDITURES:</b>			
DEBT SERVICE.....	\$ 8,193	8,173	\$ 20
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>8,193</b>	<b>8,173</b>	<b>20</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(25)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		—	
Transfers-in.....		—	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>—</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(25)</b>	
<b>BUDGETARY FUND BALANCES, JULY 1.....</b>		<b>39</b>	
<b>BUDGETARY FUND BALANCES, JUNE 30.....</b>		<b>\$ 14</b>	

**LOCAL INFRASTRUCTURE IMPROVEMENTS  
GENERAL OBLIGATIONS**

**STATE PROJECTS GENERAL OBLIGATIONS**

<b>LOCAL INFRASTRUCTURE IMPROVEMENTS GENERAL OBLIGATIONS</b>			<b>STATE PROJECTS GENERAL OBLIGATIONS</b>		
<b>BUDGET</b>		<b>VARIANCE WITH FINAL BUDGET</b>	<b>BUDGET</b>		<b>VARIANCE WITH FINAL BUDGET</b>
<b>FINAL</b>	<b>ACTUAL</b>	<b>POSITIVE/ (NEGATIVE)</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>POSITIVE/ (NEGATIVE)</b>
	\$ 11			\$ 4	
	186,024			25,251	
	<u>186,035</u>			<u>25,255</u>	
\$ 189,296	186,100	\$ 3,196	\$ 25,723	25,278	\$ 445
<u>\$ 189,296</u>	<u>186,100</u>	<u>\$ 3,196</u>	<u>\$ 25,723</u>	<u>25,278</u>	<u>\$ 445</u>
	(65)			(23)	
	—			—	
	—			—	
	—			—	
	(65)			(23)	
	76			25	
	<u>\$ 11</u>			<u>\$ 2</u>	

(continued)

# STATE OF OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

(continued)

	HIGHWAY CAPITAL IMPROVEMENTS		
	GENERAL OBLIGATIONS		
	BUDGET		VARIANCE
	FINAL	ACTUAL	WITH
			FINAL
			BUDGET
			POSITIVE/ (NEGATIVE)
<b>REVENUES:</b>			
Investment Income.....		\$ 1,377	
Other.....		—	
<b>TOTAL REVENUES.....</b>		<b>1,377</b>	
<b>BUDGETARY EXPENDITURES:</b>			
DEBT SERVICE.....	\$ 205,140	197,559	\$ 7,581
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 205,140</b>	<b>197,559</b>	<b>\$ 7,581</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(196,182)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		—	
Transfers-in.....		188,901	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>188,901</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(7,281)</b>	
<b>BUDGETARY FUND BALANCES, JULY 1.....</b>		<b>8,017</b>	
<b>BUDGETARY FUND BALANCES, JUNE 30.....</b>		<b>\$ 736</b>	

HIGHER EDUCATION CAPITAL FACILITIES GENERAL OBLIGATIONS			COMMON SCHOOLS CAPITAL FACILITIES GENERAL OBLIGATIONS		
<u>BUDGET</u>		VARIANCE WITH FINAL BUDGET	<u>BUDGET</u>		VARIANCE WITH FINAL BUDGET
<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>
	\$ 5			\$ 16	
	157,705			205,128	
	<u>157,710</u>			<u>205,144</u>	
<u>\$ 210,372</u>	<u>157,834</u>	<u>\$ 52,538</u>	<u>\$ 342,148</u>	<u>205,160</u>	<u>\$ 136,988</u>
<u>\$ 210,372</u>	<u>157,834</u>	<u>\$ 52,538</u>	<u>\$ 342,148</u>	<u>205,160</u>	<u>\$ 136,988</u>
	<u>(124)</u>			<u>(16)</u>	
	—			—	
	—			—	
	—			—	
	<u>(124)</u>			<u>(16)</u>	
	126			45	
	<u>\$ 2</u>			<u>\$ 29</u>	

(continued)

# STATE OF OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

(continued)

	<b>CONSERVATION PROJECTS GENERAL OBLIGATIONS</b>		
			<b>VARIANCE WITH FINAL BUDGET</b>
	<b>BUDGET</b>		<b>POSITIVE/ (NEGATIVE)</b>
	<b>FINAL</b>	<b>ACTUAL</b>	
<b>REVENUES:</b>			
Investment Income.....		\$ 2	
Other.....		18,476	
<b>TOTAL REVENUES.....</b>		<b>18,478</b>	
<b>BUDGETARY EXPENDITURES:</b>			
<b>DEBT SERVICE.....</b>	<b>\$ 19,779</b>	<b>18,504</b>	<b>\$ 1,275</b>
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 19,779</b>	<b>18,504</b>	<b>\$ 1,275</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(26)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		—	
Transfers-in.....		—	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>—</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(26)</b>	
<b>BUDGETARY FUND BALANCES, JULY 1.....</b>		<b>26</b>	
<b>BUDGETARY FUND BALANCES, JUNE 30.....</b>		<b>\$ —</b>	

THIRD FRONTIER RESEARCH/DEVELOPMENT GENERAL OBLIGATIONS			JOB READY SITE DEVELOPMENT GENERAL OBLIGATIONS		
<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET</u>	<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET</u>
<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>
	\$ 10			\$ —	
	12,265			3,579	
	<u>12,275</u>			<u>3,579</u>	
<u>\$ 25,023</u>	<u>17,113</u>	<u>\$ 7,910</u>	<u>\$ 8,233</u>	<u>3,593</u>	<u>\$ 4,640</u>
<u><u>\$ 25,023</u></u>	<u><u>17,113</u></u>	<u><u>\$ 7,910</u></u>	<u><u>\$ 8,233</u></u>	<u><u>3,593</u></u>	<u><u>\$ 4,640</u></u>
	<u>(4,838)</u>			<u>(14)</u>	
	4,823			—	
	—			—	
	<u>4,823</u>			<u>—</u>	
	(15)			(14)	
	19			14	
	<u>\$ 4</u>			<u>\$ —</u>	

(continued)

# STATE OF OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

(continued)

	<u>TOTAL</u>		<u>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</u>
	<u>BUDGET</u>		
	<u>FINAL</u>	<u>ACTUAL</u>	
<b>REVENUES:</b>			
Investment Income.....		\$ 1,426	
Other.....		616,575	
<b>TOTAL REVENUES.....</b>		<b>618,001</b>	
<b>BUDGETARY EXPENDITURES:</b>			
DEBT SERVICE.....	\$ 1,033,907	819,314	\$ 214,593
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 1,033,907</b>	<b>819,314</b>	<b>\$ 214,593</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(201,313)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		4,823	
Transfers-in.....		188,901	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>193,724</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(7,589)</b>	
<b>BUDGETARY FUND BALANCES, JULY 1.....</b>		<b>8,387</b>	
<b>BUDGETARY FUND BALANCES, JUNE 30.....</b>		<b>\$ 798</b>	

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

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

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

The **Mental Health/Mental Retardation Facilities Improvements Fund** accounts for special obligation bond proceeds that finance the construction of mental health/mental retardation facilities.

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

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

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

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

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

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

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

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

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

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
**JUNE 30, 2009**  
(dollars in thousands)

	<u>INFRASTRUCTURE BANK OBLIGATIONS</u>	<u>MENTAL HEALTH/ MENTAL RETARDATION FACILITIES IMPROVEMENTS</u>	<u>PARKS AND RECREATION IMPROVEMENTS</u>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 170,762	\$ 14,135	\$ 35,820
Investments.....	—	—	—
Collateral on Lent Securities.....	73,529	6,087	15,424
Other Receivables .....	—	—	—
<b>TOTAL ASSETS .....</b>	<b><u>\$ 244,291</u></b>	<b><u>\$ 20,222</u></b>	<b><u>\$ 51,244</u></b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable .....	\$ 13,584	\$ 2,763	\$ 1,457
Obligations Under Securities Lending.....	73,529	6,087	15,424
<b>TOTAL LIABILITIES.....</b>	<b><u>87,113</u></b>	<b><u>8,850</u></b>	<b><u>16,881</u></b>
<b>FUND BALANCES (DEFICITS):</b>			
Reserved for Encumbrances	413,623	20,970	1,598
Unreserved/Undesignated.....	(256,445)	(9,598)	32,765
<b>TOTAL FUND BALANCES.....</b>	<b><u>157,178</u></b>	<b><u>11,372</u></b>	<b><u>34,363</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b><u>\$ 244,291</u></b>	<b><u>\$ 20,222</u></b>	<b><u>\$ 51,244</u></b>

<b>ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS</b>	<b>YOUTH SERVICES BUILDING IMPROVEMENTS</b>	<b>ADULT CORRECTIONAL BUILDING IMPROVEMENTS</b>	<b>HIGHWAY SAFETY BUILDING IMPROVEMENTS</b>	<b>OHIO PARKS AND NATURAL RESOURCES</b>	<b>HIGHWAY CAPITAL IMPROVEMENT</b>
\$ 36,599	\$ 9,895	\$ 37,697	\$ 2,074	\$ 14,245	\$ 78,426
—	—	—	—	—	—
15,759	4,260	16,232	893	6,134	33,770
—	—	—	—	—	—
<b>\$ 52,358</b>	<b>\$ 14,155</b>	<b>\$ 53,929</b>	<b>\$ 2,967</b>	<b>\$ 20,379</b>	<b>\$ 112,196</b>
\$ 2,218	\$ 1,041	\$ 4,189	\$ —	\$ 539	\$ 6,040
15,759	4,260	16,232	893	6,134	33,770
17,977	5,301	20,421	893	6,673	39,810
4,480	1,265	10,231	25	3,716	136,275
29,901	7,589	23,277	2,049	9,990	(63,889)
34,381	8,854	33,508	2,074	13,706	72,386
<b>\$ 52,358</b>	<b>\$ 14,155</b>	<b>\$ 53,929</b>	<b>\$ 2,967</b>	<b>\$ 20,379</b>	<b>\$ 112,196</b>

(continued)

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
**JUNE 30, 2009**

(dollars in thousands)

(continued)

	<u>OAKS PROJECT</u>	<u>STARS PROJECT</u>	<u>TOTAL</u>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ —	\$ —	\$ 399,653
Investments.....	52,774	28,705	81,479
Collateral on Lent Securities.....	—	—	172,088
Other Receivables .....	5	2	7
<b>TOTAL ASSETS .....</b>	<b>\$ 52,779</b>	<b>\$ 28,707</b>	<b>\$ 653,227</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable .....	\$ 5,156	\$ 124	\$ 37,111
Obligations Under Securities Lending.....	—	—	172,088
<b>TOTAL LIABILITIES.....</b>	<b>5,156</b>	<b>124</b>	<b>209,199</b>
<b>FUND BALANCES (DEFICITS):</b>			
Reserved for Encumbrances	—	—	592,183
Unreserved/Undesignated.....	47,623	28,583	(148,155)
<b>TOTAL FUND BALANCES.....</b>	<b>47,623</b>	<b>28,583</b>	<b>444,028</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 52,779</b>	<b>\$ 28,707</b>	<b>\$ 653,227</b>

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# STATE OF OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECT FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

	<u>INFRASTRUCTURE BANK OBLIGATIONS</u>	<u>MENTAL HEALTH/ MENTAL RETARDATION FACILITIES IMPROVEMENTS</u>	<u>PARKS AND RECREATION IMPROVEMENTS</u>
<b>REVENUES:</b>			
Sales, Services and Charges.....	\$ —	\$ 10	\$ —
Investment Income.....	3,090	312	287
Other.....	—	70	—
<b>TOTAL REVENUES.....</b>	<b><u>3,090</u></b>	<b><u>392</u></b>	<b><u>287</u></b>
<b>EXPENDITURES:</b>			
<b>CAPITAL OUTLAY.....</b>	<b>294,960</b>	<b>21,746</b>	<b>16,866</b>
<b>DEBT SERVICE.....</b>	<b>—</b>	<b>—</b>	<b>157</b>
<b>TOTAL EXPENDITURES.....</b>	<b><u>294,960</u></b>	<b><u>21,746</u></b>	<b><u>17,023</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b><u>(291,870)</u></b>	<b><u>(21,354)</u></b>	<b><u>(16,736)</u></b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds and Certificates of Participation Issued.....	375,000	30,000	35,000
Premiums/Discounts.....	—	—	—
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b><u>375,000</u></b>	<b><u>30,000</u></b>	<b><u>35,000</u></b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>83,130</b>	<b>8,646</b>	<b>18,264</b>
<b>FUND BALANCES, July 1.....</b>	<b><u>74,048</u></b>	<b><u>2,726</u></b>	<b><u>16,099</u></b>
<b>FUND BALANCES, JUNE 30.....</b>	<b><u>\$ 157,178</u></b>	<b><u>\$ 11,372</u></b>	<b><u>\$ 34,363</u></b>

<b>ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS</b>	<b>YOUTH SERVICES BUILDING IMPROVEMENTS</b>	<b>ADULT CORRECTIONAL BUILDING IMPROVEMENTS</b>	<b>HIGHWAY SAFETY BUILDING IMPROVEMENTS</b>	<b>OHIO PARKS AND NATURAL RESOURCES</b>	<b>HIGHWAY CAPITAL IMPROVEMENT</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
437	276	438	15	384	2,310
159	—	—	—	—	—
<b>596</b>	<b>276</b>	<b>438</b>	<b>15</b>	<b>384</b>	<b>2,310</b>
48,504	12,204	25,155	—	8,536	82,843
—	—	—	—	185	—
<b>48,504</b>	<b>12,204</b>	<b>25,155</b>	<b>—</b>	<b>8,721</b>	<b>82,843</b>
<b>(47,908)</b>	<b>(11,928)</b>	<b>(24,717)</b>	<b>15</b>	<b>(8,337)</b>	<b>(80,533)</b>
60,000	—	40,000	1,685	—	—
2,170	—	1,314	47	—	—
<b>62,170</b>	<b>—</b>	<b>41,314</b>	<b>1,732</b>	<b>—</b>	<b>—</b>
<b>14,262</b>	<b>(11,928)</b>	<b>16,597</b>	<b>1,747</b>	<b>(8,337)</b>	<b>(80,533)</b>
20,119	20,782	16,911	327	22,043	152,919
<b>\$ 34,381</b>	<b>\$ 8,854</b>	<b>\$ 33,508</b>	<b>\$ 2,074</b>	<b>\$ 13,706</b>	<b>\$ 72,386</b>

(continued)

# STATE OF OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECT FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

(continued)

	<u>OAKS PROJECT</u>	<u>STARS PROJECT</u>	<u>TOTAL</u>
<b>REVENUES:</b>			
Sales, Services and Charges.....	\$ —	\$ —	\$ 10
Investment Income.....	260	238	8,047
Other.....	—	—	229
<b>TOTAL REVENUES.....</b>	<b>260</b>	<b>238</b>	<b>8,286</b>
<b>EXPENDITURES:</b>			
<b>CAPITAL OUTLAY.....</b>	<b>23,273</b>	<b>7,347</b>	<b>541,434</b>
<b>DEBT SERVICE.....</b>	<b>—</b>	<b>—</b>	<b>342</b>
<b>TOTAL EXPENDITURES.....</b>	<b>23,273</b>	<b>7,347</b>	<b>541,776</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(23,013)</b>	<b>(7,109)</b>	<b>(533,490)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds and Certificates of Participation Issued.....	39,105	—	580,790
Premiums/Discounts.....	844	—	4,375
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>39,949</b>	<b>—</b>	<b>585,165</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>16,936</b>	<b>(7,109)</b>	<b>51,675</b>
<b>FUND BALANCES, July 1.....</b>	<b>30,687</b>	<b>35,692</b>	<b>392,353</b>
<b>FUND BALANCES, JUNE 30.....</b>	<b>\$ 47,623</b>	<b>\$ 28,583</b>	<b>\$ 444,028</b>

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# STATE OF OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR CAPITAL PROJECT FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

	INFRASTRUCTURE BANK OBLIGATIONS		
	BUDGET		VARIANCE WITH FINAL BUDGET
	FINAL	ACTUAL	POSITIVE/ (NEGATIVE)
<b>REVENUES:</b>			
Sales, Services and Charges.....		\$ —	
Investment Income.....		3,158	
Other.....		—	
<b>TOTAL REVENUES.....</b>		<b>3,158</b>	
<b>BUDGETARY EXPENDITURES:</b>			
<b>CAPITAL OUTLAY.....</b>	\$ 962,297	729,032	\$ 233,265
<b>DEBT SERVICE.....</b>	—	—	—
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 962,297</b>	<b>729,032</b>	<b>\$ 233,265</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(725,874)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		375,000	
Transfers-in.....		70,000	
Transfers-out.....		(70,000)	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>375,000</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(350,874)</b>	
<b>BUDGETARY FUND BALANCES</b>			
<b>(DEFICITS), JULY 1.....</b>		(365,071)	
<b>Outstanding Encumbrances at Beginning of Fiscal Year.....</b>		<b>459,508</b>	
<b>BUDGETARY FUND BALANCES</b>			
<b>(DEFICITS), JUNE 30.....</b>		<b>\$ (256,437)</b>	

<b>MENTAL HEALTH/MENTAL RETARDATION FACILITIES IMPROVEMENTS</b>			<b>PARKS AND RECREATION IMPROVEMENTS</b>		
<b>BUDGET</b>		<b>VARIANCE WITH FINAL BUDGET</b>	<b>BUDGET</b>		<b>VARIANCE WITH FINAL BUDGET</b>
<b>FINAL</b>	<b>ACTUAL</b>	<b>POSITIVE/ (NEGATIVE)</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>POSITIVE/ (NEGATIVE)</b>
	\$ 10			\$ —	
	319			295	
	70			—	
	<u>399</u>			<u>295</u>	
\$ 196,784	41,678	\$ 155,106	\$ 89,598	17,809	\$ 71,789
—	—	—	157	157	—
<u>\$ 196,784</u>	<u>41,678</u>	<u>\$ 155,106</u>	<u>\$ 89,755</u>	<u>17,966</u>	<u>\$ 71,789</u>
	<b>(41,279)</b>			<b>(17,671)</b>	
	30,000			35,000	
	—			—	
	—			—	
	<u>30,000</u>			<u>35,000</u>	
	<b>(11,279)</b>			<b>17,329</b>	
	(29,439)			9,169	
	<u>32,778</u>			<u>7,674</u>	
	<u>\$ (7,940)</u>			<u>\$ 34,172</u>	

(continued)

# STATE OF OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR CAPITAL PROJECT FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

(continued)

	<b>ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS</b>		
			<b>VARIANCE WITH FINAL BUDGET</b>
	<b>BUDGET</b>		<b>POSITIVE/ (NEGATIVE)</b>
	<b>FINAL</b>	<b>ACTUAL</b>	
<b>REVENUES:</b>			
Sales, Services and Charges.....		\$ —	
Investment Income.....		447	
Other.....		159	
<b>TOTAL REVENUES.....</b>		<b>606</b>	
<b>BUDGETARY EXPENDITURES:</b>			
<b>CAPITAL OUTLAY.....</b>	\$ 157,591	53,981	\$ 103,610
<b>DEBT SERVICE.....</b>	—	—	—
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 157,591</b>	<b>53,981</b>	<b>\$ 103,610</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(53,375)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		62,170	
Transfers-in.....		7,900	
Transfers-out.....		(7,900)	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>62,170</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>8,795</b>	
<b>BUDGETARY FUND BALANCES</b>			
(DEFICITS), JULY 1.....		579	
Outstanding Encumbrances at Beginning of Fiscal Year...		22,076	
<b>BUDGETARY FUND BALANCES (DEFICITS), JUNE 30.....</b>		<b>\$ 31,450</b>	

<u>YOUTH SERVICES BUILDING IMPROVEMENTS</u>			<u>ADULT CORRECTIONAL BUILDING IMPROVEMENTS</u>		
<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET</u>	<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET</u>
<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>
	\$ —			\$ —	
	276			445	
	—			—	
	<u>276</u>			<u>445</u>	
\$ 53,339	12,527	\$ 40,812	\$ 201,399	36,531	\$ 164,868
—	—	—	—	—	—
<u>\$ 53,339</u>	<u>12,527</u>	<u>\$ 40,812</u>	<u>\$ 201,399</u>	<u>36,531</u>	<u>\$ 164,868</u>
	<u>(12,251)</u>			<u>(36,086)</u>	
	—			41,314	
	—			—	
	—			—	
	<u>—</u>			<u>41,314</u>	
	<u>(12,251)</u>			<u>5,228</u>	
	11,003			(6,654)	
	<u>9,838</u>			<u>27,856</u>	
	<u>\$ 8,590</u>			<u>\$ 26,430</u>	

(continued)

# STATE OF OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR CAPITAL PROJECT FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

(continued)

	HIGHWAY SAFETY BUILDING IMPROVEMENTS		
	BUDGET		VARIANCE WITH FINAL BUDGET
	FINAL	ACTUAL	POSITIVE/ (NEGATIVE)
<b>REVENUES:</b>			
Sales, Services and Charges.....		\$ —	
Investment Income.....		15	
Other.....		—	
<b>TOTAL REVENUES.....</b>		<b>15</b>	
<b>BUDGETARY EXPENDITURES:</b>			
<b>CAPITAL OUTLAY.....</b>	\$ 2,085	25	\$ 2,060
<b>DEBT SERVICE.....</b>	—	—	—
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 2,085</b>	<b>25</b>	<b>\$ 2,060</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(10)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		1,732	
Transfers-in.....		—	
Transfers-out.....		—	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>1,732</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>1,722</b>	
<b>BUDGETARY FUND BALANCES</b>			
(DEFICITS), JULY 1.....		302	
Outstanding Encumbrances at Beginning of Fiscal Year...		25	
<b>BUDGETARY FUND BALANCES</b>			
(DEFICITS), JUNE 30.....		<b>\$ 2,049</b>	

<u>OHIO PARKS AND NATURAL RESOURCES</u>			<u>HIGHWAY CAPITAL IMPROVEMENTS</u>		
<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET</u>	<u>BUDGET</u>		<u>VARIANCE WITH FINAL BUDGET</u>
<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>POSITIVE/ (NEGATIVE)</u>
	\$ —			\$ —	
	398			2,363	
	—			—	
	<u>398</u>			<u>2,363</u>	
\$ 73,985	11,889	\$ 62,096	\$ 629,633	225,609	\$ 404,024
185	185	—	—	—	—
<u>\$ 74,170</u>	<u>12,074</u>	<u>\$ 62,096</u>	<u>\$ 629,633</u>	<u>225,609</u>	<u>\$ 404,024</u>
	<u>(11,676)</u>			<u>(223,246)</u>	
	—			—	
	—			—	
	—			(59)	
	—			<u>(59)</u>	
	<u>(11,676)</u>			<u>(223,305)</u>	
	14,507			43,394	
	<u>7,563</u>			<u>116,045</u>	
	<u>\$ 10,394</u>			<u>\$ (63,866)</u>	

(continued)

# STATE OF OHIO

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) NONMAJOR CAPITAL PROJECT FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

(continued)

	<u>TOTAL</u>		<u>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</u>
	<u>BUDGET</u>		
	<u>FINAL</u>	<u>ACTUAL</u>	
<b>REVENUES:</b>			
Sales, Services and Charges.....		\$ 10	
Investment Income.....		7,716	
Other.....		229	
<b>TOTAL REVENUES.....</b>		<b>7,955</b>	
<b>BUDGETARY EXPENDITURES:</b>			
<b>CAPITAL OUTLAY.....</b>	\$ 2,366,711	1,129,081	\$ 1,237,630
<b>DEBT SERVICE.....</b>	342	342	—
<b>TOTAL BUDGETARY EXPENDITURES.....</b>	<b>\$ 2,367,053</b>	<b>1,129,423</b>	<b>\$ 1,237,630</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES.....</b>		<b>(1,121,468)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>			
Bonds Issued.....		545,216	
Transfers-in.....		77,900	
Transfers-out.....		(77,959)	
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>		<b>545,157</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>		<b>(576,311)</b>	
<b>BUDGETARY FUND BALANCES</b>			
<b>(DEFICITS), JULY 1.....</b>		<b>(322,210)</b>	
<b>Outstanding Encumbrances at Beginning of Fiscal Year...</b>		<b>683,363</b>	
<b>BUDGETARY FUND BALANCES</b>			
<b>(DEFICITS), JUNE 30.....</b>		<b>\$ (215,158)</b>	

## ***NONMAJOR ENTERPRISE FUNDS***

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

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

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

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

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

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

**STATE OF OHIO**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR PROPRIETARY FUNDS – ENTERPRISE**  
**JUNE 30, 2009**  
(dollars in thousands)

	<u>OHIO BUILDING AUTHORITY</u>	<u>TUITION TRUST AUTHORITY</u>	<u>LIQUOR CONTROL</u>
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Cash Equity with Treasurer.....	\$ —	\$ 314	\$ 16,323
Cash and Cash Equivalents.....	394	849	—
Collateral on Lent Securities.....	—	165	7,028
Restricted Assets:			
Investments.....	25,293	380,798	—
Intergovernmental Receivable.....	—	—	—
Interfund Receivable.....	2	—	—
Other Receivables.....	836	5,525	35
Inventories.....	—	—	39,871
Other Assets.....	373	128	125
<b>TOTAL CURRENT ASSETS.....</b>	<b><u>26,898</u></b>	<b><u>387,779</u></b>	<b><u>63,382</u></b>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Investments.....	—	129,000	—
Investments.....	—	80,559	—
Interfund Receivable.....	—	—	—
Capital Assets Being Depreciated, Net.....	—	154	1,100
<b>TOTAL NONCURRENT ASSETS.....</b>	<b><u>—</u></b>	<b><u>209,713</u></b>	<b><u>1,100</u></b>
<b>TOTAL ASSETS.....</b>	<b><u>26,898</u></b>	<b><u>597,492</u></b>	<b><u>64,482</u></b>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Accounts Payable.....	3,670	630	20,598
Accrued Liabilities.....	—	191	1,274
Obligations Under Securities Lending.....	—	165	7,028
Intergovernmental Payable.....	—	—	418
Interfund Payable.....	—	—	2,994
Unearned Revenue.....	—	—	—
Benefits Payable.....	—	74,100	—
Refund and Other Liabilities.....	156	847	3,316
<b>TOTAL CURRENT LIABILITIES.....</b>	<b><u>3,826</u></b>	<b><u>75,933</u></b>	<b><u>35,628</u></b>
<b>NONCURRENT LIABILITIES:</b>			
Interfund Payable.....	—	—	1,301
Benefits Payable.....	—	574,400	—
Refund and Other Liabilities.....	—	—	1,460
<b>TOTAL NONCURRENT LIABILITIES.....</b>	<b><u>—</u></b>	<b><u>574,400</u></b>	<b><u>2,761</u></b>
<b>TOTAL LIABILITIES.....</b>	<b><u>3,826</u></b>	<b><u>650,333</u></b>	<b><u>38,389</u></b>
<b>NET ASSETS (DEFICITS):</b>			
Invested in Capital Assets, Net of Related Debt.....	—	154	1,100
Unrestricted.....	23,072	(52,995)	24,993
<b>TOTAL NET ASSETS (DEFICITS).....</b>	<b><u>\$ 23,072</u></b>	<b><u>\$ (52,841)</u></b>	<b><u>\$ 26,093</u></b>

<u>UNDERGROUND PARKING GARAGE</u>	<u>OFFICE OF AUDITOR OF STATE</u>	<u>TOTAL NONMAJOR PROPRIETARY FUNDS</u>
\$ 772	\$ 13,928	\$ 31,337
—	—	1,243
332	—	7,525
—	—	406,091
—	9,498	9,498
—	2,238	2,240
2	98	6,496
—	—	39,871
9	448	1,083
<b>1,115</b>	<b>26,210</b>	<b>505,384</b>
—	—	129,000
—	—	80,559
—	10,244	10,244
5,354	758	7,366
<b>5,354</b>	<b>11,002</b>	<b>227,169</b>
<b>6,469</b>	<b>37,212</b>	<b>732,553</b>
23	588	25,509
78	4,828	6,371
332	—	7,525
—	—	418
5	160	3,159
165	—	165
—	—	74,100
18	1,499	5,836
<b>621</b>	<b>7,075</b>	<b>123,083</b>
231	10,244	11,776
—	—	574,400
52	7,602	9,114
<b>283</b>	<b>17,846</b>	<b>595,290</b>
<b>904</b>	<b>24,921</b>	<b>718,373</b>
5,354	754	7,362
211	11,537	6,818
<b>\$ 5,565</b>	<b>\$ 12,291</b>	<b>\$ 14,180</b>

# STATE OF OHIO

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS NONMAJOR PROPRIETARY FUNDS – ENTERPRISE FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

	OHIO BUILDING AUTHORITY	TUITION TRUST AUTHORITY	LIQUOR CONTROL
<b>OPERATING REVENUES:</b>			
Charges for Sales and Services.....	\$ 22,625	\$ 9,317	\$ 688,049
Investment Income.....	—	(87,369)	—
Other.....	1,679	151,300	1,234
<b>TOTAL OPERATING REVENUES.....</b>	<b>24,304</b>	<b>73,248</b>	<b>689,283</b>
<b>OPERATING EXPENSES:</b>			
Costs of Sales and Services.....	22,514	—	417,886
Administration.....	2,985	10,360	61,202
Benefits and Claims.....	—	84,495	—
Depreciation.....	—	33	507
Other.....	1,338	—	324
<b>TOTAL OPERATING EXPENSES.....</b>	<b>26,837</b>	<b>94,888</b>	<b>479,919</b>
<b>OPERATING INCOME (LOSS).....</b>	<b>(2,533)</b>	<b>(21,640)</b>	<b>209,364</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Investment Income.....	105	—	—
Federal Grants.....	—	—	—
Other.....	—	6	—
<b>TOTAL NONOPERATING REVENUES (EXPENSES).....</b>	<b>105</b>	<b>6</b>	<b>—</b>
<b>INCOME (LOSS) BEFORE TRANSFERS.....</b>	<b>(2,428)</b>	<b>(21,634)</b>	<b>209,364</b>
<b>TRANSFERS:</b>			
Transfers-in.....	9,744	—	—
Transfers-out.....	(9,802)	—	(213,542)
<b>TOTAL TRANSFERS.....</b>	<b>(58)</b>	<b>—</b>	<b>(213,542)</b>
<b>NET INCOME (LOSS).....</b>	<b>(2,486)</b>	<b>(21,634)</b>	<b>(4,178)</b>
<b>NET ASSETS (DEFICITS), JULY 1.....</b>	<b>25,558</b>	<b>(31,207)</b>	<b>30,271</b>
<b>NET ASSETS (DEFICITS), JUNE 30.....</b>	<b>\$ 23,072</b>	<b>\$ (52,841)</b>	<b>\$ 26,093</b>

<u>UNDERGROUND PARKING GARAGE</u>	<u>OFFICE OF AUDITOR OF STATE</u>	<u>TOTAL NONMAJOR PROPRIETARY FUNDS</u>
\$ 3,127	\$ 47,431	\$ 770,549
—	—	(87,369)
—	239	154,452
<u>3,127</u>	<u>47,670</u>	<u>837,632</u>
—	76,807	517,207
2,175	7,749	84,471
—	—	84,495
626	739	1,905
3	30	1,695
<u>2,804</u>	<u>85,325</u>	<u>689,773</u>
<u>323</u>	<u>(37,655)</u>	<u>147,859</u>
6	—	111
—	16	16
—	(250)	(244)
<u>6</u>	<u>(234)</u>	<u>(117)</u>
<u>329</u>	<u>(37,889)</u>	<u>147,742</u>
—	33,995	43,739
(756)	—	(224,100)
<u>(756)</u>	<u>33,995</u>	<u>(180,361)</u>
<u>(427)</u>	<u>(3,894)</u>	<u>(32,619)</u>
5,992	16,185	46,799
<u>\$ 5,565</u>	<u>\$ 12,291</u>	<u>\$ 14,180</u>

**STATE OF OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR PROPRIETARY FUNDS – ENTERPRISE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**  
(dollars in thousands)

	<b>OHIO BUILDING AUTHORITY</b>	<b>TUITION TRUST AUTHORITY</b>	<b>LIQUOR CONTROL</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Received from Customers.....	\$ 23,891	\$ —	\$ 688,344
Cash Received from Interfund Services Provided.....	1,470	—	17
Other Operating Cash Receipts.....	1,659	8,548	1,215
Cash Payments to Suppliers for Goods and Services.....	(27,525)	(2,767)	(464,430)
Cash Payments to Employees for Services.....	(1,285)	(5,679)	(17,124)
Cash Payments for Interfund Services Used.....	—	(236)	(2,739)
Other Operating Cash Payments.....	—	(84,529)	(143)
<b>NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES.....</b>	<b>(1,790)</b>	<b>(84,663)</b>	<b>205,140</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Transfers-in .....	9,744	—	—
Transfers-out .....	(9,802)	—	(213,542)
Federal Grants.....	—	—	—
<b>NET CASH FLOWS PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES.....</b>	<b>(58)</b>	<b>—</b>	<b>(213,542)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Principal Payments on Bonds and Capital Leases.....	—	—	—
Acquisition and Construction of Capital Assets .....	—	(12)	(97)
Proceeds from Sales of Capital Assets .....	—	—	—
<b>NET CASH FLOWS PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES.....</b>	<b>—</b>	<b>(12)</b>	<b>(97)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of Investments.....	(55,217)	(939,031)	—
Proceeds from the Sales and Maturities of Investments .....	56,877	996,321	—
Investment Income Received .....	126	26,406	—
<b>NET CASH FLOWS PROVIDED (USED) BY INVESTING ACTIVITIES.....</b>	<b>1,786</b>	<b>83,696</b>	<b>—</b>
<b>NET INCREASE (DECREASE) IN CASH &amp; CASH EQUIVALENTS.....</b>	<b>(62)</b>	<b>(979)</b>	<b>(8,499)</b>
<b>CASH AND CASH EQUIVALENTS, JULY 1.....</b>	<b>456</b>	<b>2,142</b>	<b>24,822</b>
<b>CASH AND CASH EQUIVALENTS, JUNE 30 .....</b>	<b>\$ 394</b>	<b>\$ 1,163</b>	<b>\$ 16,323</b>

<b>UNDERGROUND PARKING GARAGE</b>	<b>OFFICE OF AUDITOR OF STATE</b>	<b>TOTAL NONMAJOR PROPRIETARY FUNDS</b>
\$ 2,398	\$ 34,959	\$ 749,592
800	10,139	12,426
—	242	11,664
(758)	(4,320)	(499,800)
(1,351)	(70,578)	(96,017)
(65)	(3,343)	(6,383)
—	(1,130)	(85,802)
<b>1,024</b>	<b>(34,031)</b>	<b>85,680</b>
—	30,841	40,585
(756)	—	(224,100)
—	37	37
<b>(756)</b>	<b>30,878</b>	<b>(183,478)</b>
—	(9)	(9)
—	(68)	(177)
—	31	31
—	<b>(46)</b>	<b>(155)</b>
—	—	(994,248)
—	—	1,053,198
6	—	26,538
<b>6</b>	—	<b>85,488</b>
<b>274</b>	<b>(3,199)</b>	<b>(12,465)</b>
498	17,127	45,045
<b>\$ 772</b>	<b>\$ 13,928</b>	<b>\$ 32,580</b>

(continued)

**STATE OF OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR PROPRIETARY FUNDS – ENTERPRISE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

(dollars in thousands)

(continued)

	<u>OHIO BUILDING AUTHORITY</u>	<u>TUITION TRUST AUTHORITY</u>	<u>LIQUOR CONTROL</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET</b>			
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating Income (Loss).....	\$ (2,533)	\$ (21,640)	\$ 209,364
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Investment Income.....	—	87,369	—
Depreciation .....	—	33	507
Decrease (Increase) in Assets:			
Intergovernmental Receivable.....	—	—	—
Interfund Receivable.....	(1)	—	—
Other Receivables .....	214	625	(1)
Inventories .....	—	—	(2,565)
Other Assets .....	(23)	—	2
Increase (Decrease) in Liabilities:			
Accounts Payable .....	660	(20)	(1,851)
Accrued Liabilities.....	—	270	93
Intergovernmental Payable.....	—	—	3
Interfund Payable.....	(115)	—	(335)
Unearned Revenue.....	—	—	—
Refund and Other Liabilities.....	8	(151,300)	(77)
<b>NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES.....</b>	<b><u>\$ (1,790)</u></b>	<b><u>\$ (84,663)</u></b>	<b><u>\$ 205,140</u></b>

<u>UNDERGROUND PARKING GARAGE</u>	<u>OFFICE OF AUDITOR OF STATE</u>	<u>TOTAL NONMAJOR PROPRIETARY FUNDS</u>
\$ 323	\$ (37,655)	\$ 147,859
—	—	87,369
626	739	1,905
—	720	720
—	(3,101)	(3,102)
1	(72)	767
—	—	(2,565)
1	(97)	(117)
(86)	356	(941)
(1)	417	779
—	—	3
93	2,973	2,616
72	—	72
(5)	1,689	(149,685)
<u>\$ 1,024</u>	<u>\$ (34,031)</u>	<u>\$ 85,680</u>

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## ***AGENCY FUNDS***

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

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

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

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

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

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

**STATE OF OHIO**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**JUNE 30, 2009**  
(dollars in thousands)

	<u>HOLDING AND DISTRIBUTION</u>	<u>CENTRALIZED CHILD SUPPORT COLLECTIONS</u>	<u>RETIREMENT SYSTEMS</u>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 22,382	\$ —	\$ —
Cash and Cash Equivalents.....	1,848	52,016	—
Investments (at fair value):			
U.S. Government and Agency Obligations.....	—	—	12,257,951
Common and Preferred Stock.....	—	—	42,004,135
Corporate Bonds and Notes.....	—	—	10,345,689
Foreign Stocks and Bonds.....	—	—	27,967,226
Commercial Paper.....	—	—	4,828,231
Repurchase Agreements.....	—	—	250,000
Mutual Funds.....	—	—	6,336,823
Real Estate.....	—	—	12,334,291
Venture Capital.....	—	—	6,341,345
Direct Mortgage Loans.....	—	—	8,085,247
Partnership and Hedge Funds.....	—	—	9,093
State Treasury Asset Reserve of Ohio (STAR Ohio).....	—	6,549	—
Collateral on Lent Securities.....	9,637	—	—
Other Receivables.....	1,122	—	—
Other Assets.....	—	—	—
<b>TOTAL ASSETS.....</b>	<b>\$ 34,989</b>	<b>\$ 58,565</b>	<b>\$ 130,760,031</b>
<b>LIABILITIES:</b>			
Obligations Under Securities Lending.....	\$ 9,637	\$ —	\$ —
Intergovernmental Payable.....	6,054	—	—
Refund and Other Liabilities.....	19,298	58,565	130,760,031
<b>TOTAL LIABILITIES</b>	<b>\$ 34,989</b>	<b>\$ 58,565</b>	<b>\$ 130,760,031</b>

<b>PAYROLL WITHHOLDING AND FRINGE BENEFITS</b>	<b>OTHER</b>	<b>TOTAL</b>
\$ 96,407	\$ 135,351	\$ 254,140
23,578	64,390	141,832
—	—	12,257,951
—	—	42,004,135
—	—	10,345,689
—	—	27,967,226
—	—	4,828,231
—	—	250,000
—	19,198	6,356,021
—	—	12,334,291
—	—	6,341,345
—	—	8,085,247
—	—	9,093
—	86,828	93,377
41,512	58,281	109,430
—	—	1,122
—	438,430	438,430
<b>\$ 161,497</b>	<b>\$ 802,478</b>	<b>\$ 131,817,560</b>
\$ 41,512	\$ 58,281	\$ 109,430
20,226	132,515	158,795
99,759	611,682	131,549,335
<b>\$ 161,497</b>	<b>\$ 802,478</b>	<b>\$ 131,817,560</b>

# STATE OF OHIO

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

### AGENCY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

	BALANCE July 1, 2008	ADDITIONS	DEDUCTIONS	BALANCE June 30, 2009
<b>HOLDING AND DISTRIBUTION</b>				
<b>ASSETS</b>				
Cash Equity with Treasurer .....	\$ 17,896	\$ 737,981	\$ 733,495	\$ 22,382
Cash and Cash Equivalents .....	5,774	18,647	22,573	1,848
Collateral on Lent Securities .....	6,837	9,637	6,837	9,637
Other Receivables .....	1,285	1,122	1,285	1,122
<b>Total Assets .....</b>	<b>\$ 31,792</b>	<b>\$ 767,387</b>	<b>\$ 764,190</b>	<b>\$ 34,989</b>
<b>LIABILITIES</b>				
Obligations Under Securities Lending.....	\$ 6,837	\$ 9,637	\$ 6,837	\$ 9,637
Intergovernmental Payable .....	6,504	56,068	56,518	6,054
Refund and Other Liabilities .....	18,451	701,682	700,835	19,298
<b>Total Liabilities .....</b>	<b>\$ 31,792</b>	<b>\$ 767,387</b>	<b>\$ 764,190</b>	<b>\$ 34,989</b>
<b>CENTRALIZED CHILD SUPPORT COLLECTIONS</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents .....	\$ 68,181	\$ 2,027,783	\$ 2,043,948	\$ 52,016
Investments.....	9,333	124	2,908	6,549
<b>Total Assets .....</b>	<b>\$ 77,514</b>	<b>\$ 2,027,907</b>	<b>\$ 2,046,856</b>	<b>\$ 58,565</b>
<b>LIABILITIES</b>				
Refund and Other Liabilities .....	\$ 77,514	\$ 2,027,907	2,046,856	\$ 58,565
<b>Total Liabilities .....</b>	<b>\$ 77,514</b>	<b>\$ 2,027,907</b>	<b>\$ 2,046,856</b>	<b>\$ 58,565</b>
<b>RETIREMENT SYSTEMS</b>				
<b>ASSETS</b>				
Investments.....	\$ 179,623,891	\$ 264,656,156	\$ 313,520,016	\$ 130,760,031
<b>Total Assets .....</b>	<b>\$ 179,623,891</b>	<b>\$ 264,656,156</b>	<b>\$ 313,520,016</b>	<b>\$ 130,760,031</b>
<b>LIABILITIES</b>				
Refund and Other Liabilities :				
Liability to:				
Public Employees Retirement System.....	\$ 82,930,909	\$ 144,845,593	\$ 169,130,949	\$ 58,645,553
Police and Fire Pension Fund.....	13,125,766	18,700,172	22,848,668	8,977,270
School Employees Retirement System.....	10,976,910	18,623,108	21,199,319	8,400,699
State Teachers Retirement System.....	72,590,306	82,487,283	100,341,080	54,736,509
<b>Total Liabilities .....</b>	<b>\$ 179,623,891</b>	<b>\$ 264,656,156</b>	<b>\$ 313,520,016</b>	<b>\$ 130,760,031</b>

	BALANCE July 1, 2008	ADDITIONS	DEDUCTIONS	BALANCE June 30, 2009
<b>PAYROLL WITHHOLDING AND FRINGE BENEFITS</b>				
<b>ASSETS</b>				
Cash Equity with Treasurer .....	\$ 115,795	\$ 1,347,246	\$ 1,366,634	\$ 96,407
Cash and Cash Equivalents .....	52,896	413,309	442,627	23,578
Collateral on Lent Securities .....	44,239	41,512	44,239	41,512
Total Assets .....	<u>\$ 212,930</u>	<u>\$ 1,802,067</u>	<u>\$ 1,853,500</u>	<u>\$ 161,497</u>
<b>LIABILITIES</b>				
Obligations Under Securities Lending.....	\$ 44,239	\$ 41,512	\$ 44,239	\$ 41,512
Intergovernmental Payable .....	315	32,468	12,557	20,226
Refund and Other Liabilities .....	168,376	1,355,556	1,424,173	99,759
Total Liabilities .....	<u>\$ 212,930</u>	<u>\$ 1,429,536</u>	<u>\$ 1,480,969</u>	<u>\$ 161,497</u>
<b>OTHER</b>				
<b>ASSETS</b>				
Cash Equity with Treasurer .....	\$ 141,159	\$ 2,244,361	\$ 2,250,169	\$ 135,351
Cash and Cash Equivalents .....	58,644	84,396,603	84,390,857	64,390
Investments.....	105,925	580,102	580,001	106,026
Collateral on Lent Securities .....	53,929	58,281	53,929	58,281
Interfund Receivable.....	34	—	34	—
Other Receivables .....	3	19	22	—
Other Assets.....	449,058	116,244	126,872	438,430
Total Assets .....	<u>\$ 808,752</u>	<u>\$ 87,395,610</u>	<u>\$ 87,401,884</u>	<u>\$ 802,478</u>
<b>LIABILITIES</b>				
Obligations Under Securities Lending.....	\$ 53,929	\$ 58,281	\$ 53,929	\$ 58,281
Intergovernmental Payable .....	138,323	2,231,599	2,237,407	132,515
Refund and Other Liabilities .....	616,500	85,105,730	85,110,548	611,682
Total Liabilities .....	<u>\$ 808,752</u>	<u>\$ 87,395,610</u>	<u>\$ 87,401,884</u>	<u>\$ 802,478</u>
<b>TOTAL AGENCY</b>				
<b>ASSETS</b>				
Cash Equity with Treasurer .....	\$ 274,850	\$ 4,329,588	\$ 4,350,298	\$ 254,140
Cash and Cash Equivalents .....	185,495	86,856,342	86,900,005	141,832
Investments.....	179,739,149	265,236,382	314,102,925	130,872,606
Collateral on Lent Securities .....	105,005	109,430	105,005	109,430
Interfund Receivable.....	34	—	34	—
Other Receivables .....	1,288	1,141	1,307	1,122
Other Assets.....	449,058	116,244	126,872	438,430
Total Assets .....	<u>\$ 180,754,879</u>	<u>\$ 356,649,127</u>	<u>\$ 405,586,446</u>	<u>\$ 131,817,560</u>
<b>LIABILITIES</b>				
Obligations Under Securities Lending.....	\$ 105,005	\$ 109,430	\$ 105,005	\$ 109,430
Intergovernmental Payable .....	145,142	2,320,135	2,306,482	158,795
Refund and Other Liabilities .....	180,504,732	353,847,031	402,802,428	131,549,335
Total Liabilities .....	<u>\$ 180,754,879</u>	<u>\$ 356,276,596</u>	<u>\$ 405,213,915</u>	<u>\$ 131,817,560</u>

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

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

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

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

The **Ohio Air Quality Development Authority Fund** accounts for the Ohio Air Quality Development Authority's operations, including programs that assist Ohio's businesses, government agencies, and not-for-profit organizations with financing projects that increase energy efficiency and reduce air pollution. The Authority's financial statements are presented for the fiscal year ended December 31, 2008.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**STATE OF OHIO**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS**  
**JUNE 30, 2009**  
(dollars in thousands)

	<b>CULTURAL FACILITIES COMMISSION</b>	<b>eTECH OHIO COMMISSION</b>	<b>OHIO AIR QUALITY DEVELOPMENT AUTHORITY (as of 12/31/08)</b>
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 5,287	\$ 6,070	\$ 6,082
Cash and Cash Equivalents.....	—	—	5,330
Investments.....	—	—	—
Collateral on Lent Securities.....	9,491	2,614	—
Intergovernmental Receivable.....	—	—	249
Loans Receivable, Net.....	—	—	—
Receivable from Primary Government.....	—	366	—
Other Receivables.....	2	2	613
Inventories.....	—	—	—
Other Assets.....	5	3	7
<b>TOTAL CURRENT ASSETS.....</b>	<b>14,785</b>	<b>9,055</b>	<b>12,281</b>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash Equity with Treasurer.....	16,755	—	—
Cash and Cash Equivalents.....	—	—	—
Investments.....	—	—	—
Investments.....	—	—	—
Loans Receivable, Net.....	—	—	—
Other Receivables.....	—	—	—
Other Assets.....	—	—	—
Capital Assets Being Depreciated, Net.....	41,855	1,355	27
Capital Assets Not Being Depreciated.....	11,858	—	—
<b>TOTAL NONCURRENT ASSETS.....</b>	<b>70,468</b>	<b>1,355</b>	<b>27</b>
<b>TOTAL ASSETS.....</b>	<b>85,253</b>	<b>10,410</b>	<b>12,308</b>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Accounts Payable.....	3,646	152	32
Accrued Liabilities.....	69	340	27
Obligations Under Securities Lending.....	9,491	2,614	—
Intergovernmental Payable.....	587	—	—
Unearned Revenue.....	—	—	—
Refund and Other Liabilities.....	19	29	13
Bonds and Notes Payable.....	—	—	—
<b>TOTAL CURRENT LIABILITIES.....</b>	<b>13,812</b>	<b>3,135</b>	<b>72</b>
<b>NONCURRENT LIABILITIES:</b>			
Intergovernmental Payable.....	—	—	—
Unearned Revenue.....	—	—	—
Refund and Other Liabilities.....	49	10	—
Bonds and Notes Payable.....	—	—	—
<b>TOTAL NONCURRENT LIABILITIES.....</b>	<b>49</b>	<b>10</b>	<b>—</b>
<b>TOTAL LIABILITIES.....</b>	<b>13,861</b>	<b>3,145</b>	<b>72</b>
<b>NET ASSETS (DEFICITS):</b>			
Invested in Capital Assets, Net of Related Debt.....	53,713	1,355	27
Restricted for:			
Federal Programs.....	—	29	—
Coal Research and Development Program.....	—	—	2,389
Community and Economic Development and Capital Purposes.....	16,755	—	—
Nonexpendable:			
Scholarships and Fellowships.....	—	—	—
Research.....	—	—	—
Endowments and Quasi-Endowments.....	—	—	—
Loans, Grants and Other College and University Purposes.....	—	—	—
Expendable:			
Scholarships and Fellowships.....	—	—	—
Research.....	—	—	—
Instructional Department Uses.....	—	—	—
Student and Public Services.....	—	—	—
Academic Support.....	—	—	—
Debt Service.....	—	—	—
Capital Purposes.....	—	—	—
Endowments and Quasi-Endowments.....	—	—	—
Current Operations.....	—	—	—
Loans, Grants and Other College and University Purposes.....	—	—	—
Unrestricted.....	924	5,881	9,820
<b>TOTAL NET ASSETS (DEFICITS).....</b>	<b>\$ 71,392</b>	<b>\$ 7,265</b>	<b>\$ 12,236</b>

OHIO CAPITAL FUND	OHIO UNIVERSITY	MIAMI UNIVERSITY	UNIVERSITY OF AKRON	BOWLING GREEN STATE UNIVERSITY	KENT STATE UNIVERSITY
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
39,294	49,578	45,346	26,297	7,647	135,501
—	180,318	101,173	221,297	131,521	120,454
—	—	—	—	—	—
—	12,112	3,444	—	—	3,759
—	2,582	4,262	3,909	1,088	—
—	4,853	6,670	—	454	5,329
—	45,754	27,663	33,712	20,254	31,784
—	2,087	4,546	955	4,297	1,862
135	17,062	1,935	5,529	651	3,629
<b>39,429</b>	<b>314,346</b>	<b>195,039</b>	<b>291,699</b>	<b>165,912</b>	<b>302,318</b>
—	—	—	—	—	—
—	33,225	925	—	—	—
36,246	158,934	313,256	155,295	98,192	144,918
—	11,912	5,857	9,900	7,849	24,636
—	10,878	37,675	12,299	8,598	5,864
1,238	6,433	—	5,625	1,752	3,359
—	552,559	604,249	487,354	295,966	533,094
—	89,706	102,857	143,998	23,660	42,351
<b>37,484</b>	<b>863,647</b>	<b>1,064,819</b>	<b>814,471</b>	<b>436,017</b>	<b>754,222</b>
<b>76,913</b>	<b>1,177,993</b>	<b>1,259,858</b>	<b>1,106,170</b>	<b>601,929</b>	<b>1,056,540</b>
—	21,263	20,177	25,986	14,257	21,607
1,077	29,506	17,110	31,665	11,360	40,520
—	—	—	—	—	—
—	32,521	13,104	33,797	8,940	20,236
—	9,009	11,825	10,647	7,155	17,526
—	15,386	10,369	10,844	8,904	3,105
<b>1,077</b>	<b>107,685</b>	<b>72,585</b>	<b>112,939</b>	<b>50,616</b>	<b>102,994</b>
—	—	—	—	8,318	—
7,097	31,683	2,763	—	—	1,685
98,787	208,516	27,819	38,834	7,655	33,212
<b>105,884</b>	<b>240,199</b>	<b>218,627</b>	<b>407,656</b>	<b>72,447</b>	<b>262,810</b>
<b>106,961</b>	<b>347,884</b>	<b>321,794</b>	<b>559,429</b>	<b>88,420</b>	<b>297,707</b>
—	441,419	472,313	315,602	247,176	313,383
—	—	—	—	—	—
—	—	—	—	—	—
—	65,184	—	—	38,663	—
—	568	—	—	1,131	750
—	93,182	205,934	109,479	—	30,755
—	—	—	—	28,839	3,050
—	22,593	23,997	—	8,070	—
—	3,452	1,943	—	654	—
—	90,901	9,834	—	—	—
—	3,131	3,749	—	—	—
—	6,950	23,445	—	—	78,208
—	—	—	1,549	—	—
—	20,497	—	—	10,440	—
—	7,453	—	—	—	—
—	13,399	2,403	71,130	—	—
—	8,456	75,516	893	21,143	26,713
(30,048)	52,924	118,930	48,088	106,777	202,980
<b>\$ (30,048)</b>	<b>\$ 830,109</b>	<b>\$ 938,064</b>	<b>\$ 546,741</b>	<b>\$ 462,893</b>	<b>\$ 655,839</b>

(continued)

**STATE OF OHIO**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS**  
**JUNE 30, 2009**  
(dollars in thousands)

(continued)

	UNIVERSITY OF TOLEDO	CLEVELAND STATE UNIVERSITY	YOUNGSTOWN STATE UNIVERSITY
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Cash Equity with Treasurer.....	\$ —	\$ —	\$ —
Cash and Cash Equivalents.....	67,810	64,732	46,117
Investments.....	438	11,522	29,246
Collateral on Lent Securities.....	—	—	—
Intergovernmental Receivable.....	25,684	—	1,635
Loans Receivable, Net.....	2,524	954	465
Receivable from Primary Government.....	3,196	1,100	3,551
Other Receivables.....	103,219	18,428	7,619
Inventories.....	7,069	265	2,026
Other Assets.....	5,258	1,031	1,238
<b>TOTAL CURRENT ASSETS.....</b>	<b>215,198</b>	<b>98,032</b>	<b>91,897</b>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash Equity with Treasurer.....	—	—	—
Cash and Cash Equivalents.....	—	—	—
Investments.....	165,138	38,367	129,102
Investments.....	66,538	92,565	25,573
Loans Receivable, Net.....	18,738	15,699	2,350
Other Receivables.....	23,928	3,418	8,331
Other Assets.....	29,934	5,306	1,250
Capital Assets Being Depreciated, Net.....	522,696	278,498	146,973
Capital Assets Not Being Depreciated.....	55,592	139,304	22,081
<b>TOTAL NONCURRENT ASSETS.....</b>	<b>882,564</b>	<b>573,157</b>	<b>335,660</b>
<b>TOTAL ASSETS.....</b>	<b>1,097,762</b>	<b>671,189</b>	<b>427,557</b>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Accounts Payable.....	31,538	17,630	5,013
Accrued Liabilities.....	38,070	7,156	7,624
Obligations Under Securities Lending.....	—	—	—
Intergovernmental Payable.....	4,135	—	—
Unearned Revenue.....	35,585	9,801	4,979
Refund and Other Liabilities.....	30,678	6,682	3,627
Bonds and Notes Payable.....	6,093	5,481	2,275
<b>TOTAL CURRENT LIABILITIES.....</b>	<b>146,099</b>	<b>46,750</b>	<b>23,518</b>
<b>NONCURRENT LIABILITIES:</b>			
Intergovernmental Payable.....	—	—	—
Unearned Revenue.....	—	—	—
Refund and Other Liabilities.....	20,725	74,898	13,602
Bonds and Notes Payable.....	244,495	198,127	57,457
<b>TOTAL NONCURRENT LIABILITIES.....</b>	<b>265,220</b>	<b>273,025</b>	<b>71,059</b>
<b>TOTAL LIABILITIES.....</b>	<b>411,319</b>	<b>319,775</b>	<b>94,577</b>
<b>NET ASSETS (DEFICITS):</b>			
Invested in Capital Assets, Net of Related Debt.....	324,817	246,795	135,422
Restricted for:			
Federal Programs.....	—	—	—
Coal Research and Development Program.....	—	—	—
Community and Economic Development and Capital Purposes.....	—	—	—
Nonexpendable:			
Scholarships and Fellowships.....	11,736	—	—
Research.....	—	—	—
Endowments and Quasi-Endowments.....	65,486	31,536	4,564
Loans, Grants and Other College and University Purposes.....	1,925	—	33,037
Expendable:			
Scholarships and Fellowships.....	49,585	2,577	1,980
Research.....	7,647	144	142
Instructional Department Uses.....	—	3,009	2,451
Student and Public Services.....	—	4,039	1,099
Academic Support.....	35,478	2,456	100
Debt Service.....	8,006	—	121
Capital Purposes.....	11,693	1,013	15,825
Endowments and Quasi-Endowments.....	7,309	250	2,099
Current Operations.....	4,722	—	504
Loans, Grants and Other College and University Purposes.....	48,663	15,815	387
Unrestricted.....	109,376	43,780	135,249
<b>TOTAL NET ASSETS (DEFICITS).....</b>	<b>\$ 686,443</b>	<b>\$ 351,414</b>	<b>\$ 332,980</b>

WRIGHT STATE UNIVERSITY	SHAWNEE STATE UNIVERSITY	CENTRAL STATE UNIVERSITY	TERRA STATE COMMUNITY COLLEGE	COLUMBUS STATE COMMUNITY COLLEGE	CLARK STATE COMMUNITY COLLEGE
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
39,010	4,385	14,074	2,013	1,287	3,006
170	9,645	—	3,937	134,356	16,306
—	—	—	—	—	—
4,808	—	—	586	—	224
4,481	53	—	85	1	219
6,792	72	102	68	3,375	451
14,622	4,696	8,576	1,893	13,768	3,107
835	38	—	242	1,874	247
16,516	182	50	147	760	445
<b>87,234</b>	<b>19,071</b>	<b>22,802</b>	<b>8,971</b>	<b>155,421</b>	<b>24,005</b>
—	—	—	—	—	—
—	2,310	4,351	—	—	—
—	8,970	—	—	1,802	—
151,509	14,966	—	2,604	—	—
18,694	—	—	—	—	—
3,691	1,114	—	599	—	2,322
799	1,297	37	85	266	151
293,136	48,625	76,945	15,892	112,911	31,611
5,822	33,020	9,806	660	41,282	1,530
<b>473,651</b>	<b>110,302</b>	<b>91,139</b>	<b>19,840</b>	<b>156,261</b>	<b>35,614</b>
<b>560,885</b>	<b>129,373</b>	<b>113,941</b>	<b>28,811</b>	<b>311,682</b>	<b>59,619</b>
—	—	—	—	—	—
11,836	3,160	1,143	393	6,487	790
14,541	2,428	3,649	591	1,203	996
—	—	—	—	—	—
—	—	—	—	—	—
38,340	2,031	5,410	574	14,776	1,516
11,888	1,358	1,580	498	2,978	249
3,838	500	530	—	1,710	285
<b>80,443</b>	<b>9,477</b>	<b>12,312</b>	<b>2,056</b>	<b>27,154</b>	<b>3,836</b>
—	—	—	—	—	—
—	1,649	—	—	—	—
11,382	2,143	1,843	313	2,970	2,144
27,172	17,015	20,515	—	14,910	7,615
<b>38,554</b>	<b>20,807</b>	<b>22,358</b>	<b>313</b>	<b>17,880</b>	<b>9,759</b>
<b>118,997</b>	<b>30,284</b>	<b>34,670</b>	<b>2,369</b>	<b>45,034</b>	<b>13,595</b>
267,682	71,130	69,640	16,552	147,421	25,396
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
11,405	2,715	1,430	—	3,304	—
4,925	—	—	—	—	—
—	144	568	1,873	—	7,690
16,104	3,950	128	—	—	—
11,203	669	539	434	1,838	958
1,710	—	—	—	—	—
25,336	—	—	5	—	37
1,191	—	—	94	—	1,494
1,331	—	449	131	—	—
280	—	—	—	—	—
—	—	—	1,207	—	4,746
—	871	478	—	—	—
—	4,067	—	—	—	—
25,087	2,148	158	—	—	—
75,634	13,395	5,881	6,146	114,085	5,703
<b>\$ 441,888</b>	<b>\$ 99,089</b>	<b>\$ 79,271</b>	<b>\$ 26,442</b>	<b>\$ 266,648</b>	<b>\$ 46,024</b>

(continued)

**STATE OF OHIO**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS**  
**JUNE 30, 2009**  
(dollars in thousands)

(continued)

	<b>EDISON STATE COMMUNITY COLLEGE</b>	<b>SOUTHERN STATE COMMUNITY COLLEGE</b>	<b>WASHINGTON STATE COMMUNITY COLLEGE</b>
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Cash Equity with Treasurer.....	\$ —	\$ —	\$ —
Cash and Cash Equivalents.....	1,232	6,460	3,257
Investments.....	28	—	—
Collateral on Lent Securities.....	—	—	—
Intergovernmental Receivable.....	—	—	414
Loans Receivable, Net.....	—	7	—
Receivable from Primary Government.....	—	—	—
Other Receivables.....	5,237	2,227	2,604
Inventories.....	281	186	190
Other Assets.....	161	83	22
<b>TOTAL CURRENT ASSETS.....</b>	<b>6,939</b>	<b>8,963</b>	<b>6,487</b>
<b>NONCURRENT ASSETS:</b>			
Restricted Assets:			
Cash Equity with Treasurer.....	—	—	—
Cash and Cash Equivalents.....	2,099	—	—
Investments.....	871	1,812	452
Investments.....	—	—	—
Loans Receivable, Net.....	10	—	—
Other Receivables.....	773	—	—
Other Assets.....	—	—	—
Capital Assets Being Depreciated, Net.....	18,049	15,050	15,429
Capital Assets Not Being Depreciated.....	761	5,297	980
<b>TOTAL NONCURRENT ASSETS.....</b>	<b>22,563</b>	<b>22,159</b>	<b>16,861</b>
<b>TOTAL ASSETS.....</b>	<b>29,502</b>	<b>31,122</b>	<b>23,348</b>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Accounts Payable.....	365	320	224
Accrued Liabilities.....	558	464	949
Obligations Under Securities Lending.....	—	—	—
Intergovernmental Payable.....	—	—	—
Unearned Revenue.....	3,318	1,036	1,722
Refund and Other Liabilities.....	448	132	71
Bonds and Notes Payable.....	236	210	—
<b>TOTAL CURRENT LIABILITIES.....</b>	<b>4,925</b>	<b>2,162</b>	<b>2,966</b>
<b>NONCURRENT LIABILITIES:</b>			
Intergovernmental Payable.....	—	—	—
Unearned Revenue.....	—	—	55
Refund and Other Liabilities.....	745	885	411
Bonds and Notes Payable.....	3,756	4,885	—
<b>TOTAL NONCURRENT LIABILITIES.....</b>	<b>4,501</b>	<b>5,770</b>	<b>466</b>
<b>TOTAL LIABILITIES.....</b>	<b>9,426</b>	<b>7,932</b>	<b>3,432</b>
<b>NET ASSETS (DEFICITS):</b>			
Invested in Capital Assets, Net of Related Debt.....	14,388	15,433	16,409
Restricted for:			
Federal Programs.....	—	—	—
Coal Research and Development Program.....	—	—	—
Community and Economic Development and Capital Purposes.....	—	—	—
Nonexpendable:			
Scholarships and Fellowships.....	—	—	180
Research.....	—	—	—
Endowments and Quasi-Endowments.....	105	1,629	—
Loans, Grants and Other College and University Purposes.....	—	—	—
Expendable:			
Scholarships and Fellowships.....	—	56	127
Research.....	—	—	—
Instructional Department Uses.....	—	—	—
Student and Public Services.....	—	1,958	—
Academic Support.....	—	—	—
Debt Service.....	—	—	—
Capital Purposes.....	—	—	1,091
Endowments and Quasi-Endowments.....	4,356	—	—
Current Operations.....	—	—	—
Loans, Grants and Other College and University Purposes.....	—	18	—
Unrestricted.....	1,227	4,096	2,109
<b>TOTAL NET ASSETS (DEFICITS).....</b>	<b>\$ 20,076</b>	<b>\$ 23,190</b>	<b>\$ 19,916</b>

CINCINNATI STATE COMMUNITY COLLEGE	NORTHWEST STATE COMMUNITY COLLEGE	OWENS STATE COMMUNITY COLLEGE	TOTAL NONMAJOR COMPONENT UNITS
\$ —	\$ —	\$ —	\$ 17,439
22,215	2,055	5,619	592,265
—	2,705	17,211	980,327
—	—	—	12,105
1,265	—	1,686	55,866
—	—	6	20,636
138	25	1,047	37,589
8,076	2,551	21,550	377,957
48	252	1,448	28,748
546	17	5,075	60,487
<b>32,288</b>	<b>7,605</b>	<b>53,642</b>	<b>2,183,419</b>
—	—	—	16,755
12	482	—	43,404
—	—	—	444,706
—	4,559	—	1,166,963
22	—	36	115,703
—	—	—	119,490
356	—	—	57,888
86,250	11,444	64,263	4,254,231
2,583	2,018	14,854	750,020
<b>89,223</b>	<b>18,503</b>	<b>79,153</b>	<b>6,969,160</b>
<b>121,511</b>	<b>26,108</b>	<b>132,795</b>	<b>9,152,579</b>
2,154	650	3,008	191,831
1,145	138	3,790	214,976
—	—	—	12,105
—	—	—	4,722
4,450	696	20,151	252,983
5,639	310	2,451	124,812
679	—	112	70,557
<b>14,067</b>	<b>1,794</b>	<b>29,512</b>	<b>871,986</b>
—	—	—	8,318
—	—	—	6,152
—	498	2,811	281,729
47,112	—	165	1,912,067
<b>47,112</b>	<b>498</b>	<b>2,976</b>	<b>2,208,266</b>
<b>61,179</b>	<b>2,292</b>	<b>32,488</b>	<b>3,080,252</b>
41,364	13,430	78,841	3,329,708
—	—	—	29
—	—	—	2,389
—	—	—	16,755
—	677	—	135,294
—	—	—	7,374
—	—	1,109	554,054
46	—	—	87,079
—	207	413	125,246
—	—	—	15,692
—	17	402	131,992
—	—	—	16,755
—	—	—	148,548
1,358	—	—	11,314
291	313	—	67,116
—	—	—	22,816
—	—	—	96,225
—	113	—	225,110
17,273	9,059	19,542	1,078,831
<b>\$ 60,332</b>	<b>\$ 23,816</b>	<b>\$ 100,307</b>	<b>\$ 6,072,327</b>

**STATE OF OHIO**  
**COMBINING STATEMENT OF ACTIVITIES**  
**NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**  
(dollars in thousands)

	<b>CULTURAL FACILITIES COMMISSION</b>	<b>eTECH OHIO COMMISSION</b>	<b>OHIO AIR QUALITY DEVELOPMENT AUTHORITY (as of 12/31/08)</b>
<b>EXPENSES:</b>			
Primary, Secondary and Other Education.....	\$ —	\$ 21,407	\$ —
Community and Economic Development.....	19,746	—	6,438
Education and General:			
Instruction and Departmental Research.....	—	—	—
Separately Budgeted Research.....	—	—	—
Public Service.....	—	—	—
Academic Support.....	—	—	—
Student Services.....	—	—	—
Institutional Support.....	—	—	—
Operation and Maintenance of Plant.....	—	—	—
Scholarships and Fellowships.....	—	—	—
Auxiliary Enterprises.....	—	—	—
Hospitals.....	—	—	—
Interest on Long-Term Debt.....	—	—	—
Depreciation.....	1,339	1,186	7
Other.....	—	—	—
<b>TOTAL EXPENSES.....</b>	<b>21,085</b>	<b>22,593</b>	<b>6,445</b>
<b>PROGRAM REVENUES:</b>			
Charges for Services, Fees, Fines and Forfeitures.....	809	1,690	1,426
Operating Grants, Contributions and Restricted Investment Income.....	—	122	1,443
Capital Grants, Contributions and Restricted Investment Income.....	—	—	—
<b>TOTAL PROGRAM REVENUES.....</b>	<b>809</b>	<b>1,812</b>	<b>2,869</b>
<b>NET PROGRAM (EXPENSE) REVENUE .....</b>	<b>(20,276)</b>	<b>(20,781)</b>	<b>(3,576)</b>
<b>GENERAL REVENUES:</b>			
Unrestricted Investment Income.....	—	—	190
State Assistance.....	30,500	19,046	—
Other.....	—	—	9
<b>TOTAL GENERAL REVENUES.....</b>	<b>30,500</b>	<b>19,046</b>	<b>199</b>
<b>ADDITIONS (DEDUCTIONS) TO ENDOWMENTS AND PERMANENT FUND PRINCIPAL.....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CHANGE IN NET ASSETS.....</b>	<b>10,224</b>	<b>(1,735)</b>	<b>(3,377)</b>
<b>NET ASSETS (DEFICITS), JULY 1 (as restated).....</b>	<b>61,168</b>	<b>9,000</b>	<b>15,613</b>
<b>NET ASSETS (DEFICITS), JUNE 30.....</b>	<b>\$ 71,392</b>	<b>\$ 7,265</b>	<b>\$ 12,236</b>

<u>OHIO CAPITAL FUND</u>	<u>OHIO UNIVERSITY</u>	<u>MIAMI UNIVERSITY</u>	<u>UNIVERSITY OF AKRON</u>	<u>BOWLING GREEN STATE UNIVERSITY</u>	<u>KENT STATE UNIVERSITY</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
1,803	—	—	—	—	—
—	222,527	172,545	134,676	127,646	190,587
—	33,864	17,588	24,563	5,801	20,798
—	23,621	2,947	20,182	7,504	18,192
—	60,497	53,401	34,608	38,927	45,116
—	29,338	23,736	13,468	17,231	25,731
—	36,672	42,688	57,612	29,116	59,493
—	45,502	36,353	27,780	17,132	46,471
—	14,381	16,824	27,814	19,500	29,825
—	73,501	112,932	57,345	74,468	78,763
—	—	—	—	—	—
5,674	—	8,395	16,921	2,427	20,738
—	34,570	33,639	33,100	22,289	40,192
—	15,792	8,613	1,264	3,996	1,961
<b>7,477</b>	<b>590,265</b>	<b>529,661</b>	<b>449,333</b>	<b>366,037</b>	<b>577,867</b>
—	379,904	377,225	246,391	238,914	358,879
—	57,633	46,990	6,400	25,347	—
—	10,811	5,117	2,101	7,692	—
—	<b>448,348</b>	<b>429,332</b>	<b>254,892</b>	<b>271,953</b>	<b>358,879</b>
<b>(7,477)</b>	<b>(141,917)</b>	<b>(100,329)</b>	<b>(194,441)</b>	<b>(94,084)</b>	<b>(218,988)</b>
(8,454)	(67,644)	(114,376)	—	(57,417)	(68,766)
—	180,006	100,414	119,034	104,671	151,678
—	—	11,591	28,079	151	50,549
<b>(8,454)</b>	<b>112,362</b>	<b>(2,371)</b>	<b>147,113</b>	<b>47,405</b>	<b>133,461</b>
—	<b>4,691</b>	—	<b>2,169</b>	—	—
<b>(15,931)</b>	<b>(24,864)</b>	<b>(102,700)</b>	<b>(45,159)</b>	<b>(46,679)</b>	<b>(85,527)</b>
(14,117)	854,973	1,040,764	591,900	509,572	741,366
<b>\$ (30,048)</b>	<b>\$ 830,109</b>	<b>\$ 938,064</b>	<b>\$ 546,741</b>	<b>\$ 462,893</b>	<b>\$ 655,839</b>

(continued)

**STATE OF OHIO**  
**COMBINING STATEMENT OF ACTIVITIES**  
**NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

(dollars in thousands)

(continued)

	UNIVERSITY OF TOLEDO	CLEVELAND STATE UNIVERSITY	YOUNGSTOWN STATE UNIVERSITY
<b>EXPENSES:</b>			
Primary, Secondary and Other Education.....	\$ —	\$ —	\$ —
Community and Economic Development.....	—	—	—
Education and General:			
Instruction and Departmental Research.....	191,273	95,338	71,595
Separately Budgeted Research.....	46,825	12,880	1,539
Public Service.....	6,497	11,507	4,882
Academic Support.....	38,088	24,070	14,539
Student Services.....	21,721	19,781	8,737
Institutional Support.....	52,589	34,500	24,408
Operation and Maintenance of Plant.....	37,085	22,711	14,960
Scholarships and Fellowships.....	28,640	10,888	17,465
Auxiliary Enterprises.....	64,034	25,666	25,821
Hospitals.....	305,236	—	—
Interest on Long-Term Debt.....	14,477	3,360	2,538
Depreciation.....	43,457	18,677	9,482
Other.....	4,820	—	1,641
<b>TOTAL EXPENSES.....</b>	<b>854,742</b>	<b>279,378</b>	<b>197,607</b>
<b>PROGRAM REVENUES:</b>			
Charges for Services, Fees, Fines and Forfeitures.....	539,462	144,731	108,833
Operating Grants, Contributions and Restricted Investment Income.....	25,897	13,609	7,513
Capital Grants, Contributions and Restricted Investment Income.....	2,980	13	13,074
<b>TOTAL PROGRAM REVENUES.....</b>	<b>568,339</b>	<b>158,353</b>	<b>129,420</b>
<b>NET PROGRAM (EXPENSE) REVENUE .....</b>	<b>(286,403)</b>	<b>(121,025)</b>	<b>(68,187)</b>
<b>GENERAL REVENUES:</b>			
Unrestricted Investment Income.....	(23,393)	(6,495)	(6,761)
State Assistance.....	135,541	98,140	57,033
Other.....	103,707	13,998	412
<b>TOTAL GENERAL REVENUES.....</b>	<b>215,855</b>	<b>105,643</b>	<b>50,684</b>
<b>ADDITIONS (DEDUCTIONS) TO ENDOWMENTS AND PERMANENT FUND PRINCIPAL.....</b>	<b>3,506</b>	<b>—</b>	<b>1,377</b>
<b>CHANGE IN NET ASSETS.....</b>	<b>(67,042)</b>	<b>(15,382)</b>	<b>(16,126)</b>
<b>NET ASSETS (DEFICITS), JULY 1 (as restated).....</b>	<b>753,485</b>	<b>366,796</b>	<b>349,106</b>
<b>NET ASSETS (DEFICITS), JUNE 30.....</b>	<b>\$ 686,443</b>	<b>\$ 351,414</b>	<b>\$ 332,980</b>

<b>WRIGHT STATE UNIVERSITY</b>	<b>SHAWNEE STATE UNIVERSITY</b>	<b>CENTRAL STATE UNIVERSITY</b>	<b>TERRA STATE COMMUNITY COLLEGE</b>	<b>COLUMBUS STATE COMMUNITY COLLEGE</b>	<b>CLARK STATE COMMUNITY COLLEGE</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
130,320	19,814	11,543	6,226	68,197	8,107
31,830	—	2,127	—	—	—
12,989	3,584	2,312	2,102	5,393	4,027
72,588	2,870	8,229	536	5,369	1,006
17,363	3,822	3,775	1,156	11,625	2,221
29,361	8,865	9,504	3,486	20,728	4,850
21,040	4,730	5,353	1,484	14,380	2,979
16,181	6,472	2,811	216	25,618	1,631
27,464	4,908	8,056	1,357	12,730	3,328
—	—	—	—	—	—
1,346	—	1,126	1	770	343
18,457	2,474	3,819	779	5,103	1,418
1,481	37	294	44	—	35
<b>380,420</b>	<b>57,576</b>	<b>58,949</b>	<b>17,387</b>	<b>169,913</b>	<b>29,945</b>
154,029	21,704	29,160	6,200	115,945	11,300
60,795	3,681	5,399	1,696	3,976	783
4,523	—	—	—	(37)	300
<b>219,347</b>	<b>25,385</b>	<b>34,559</b>	<b>7,896</b>	<b>119,884</b>	<b>12,383</b>
<b>(161,073)</b>	<b>(32,191)</b>	<b>(24,390)</b>	<b>(9,491)</b>	<b>(50,029)</b>	<b>(17,562)</b>
(12,040)	(3,297)	—	76	3,236	149
133,061	22,801	34,171	6,888	76,300	10,089
14,272	9,106	—	3,183	165	5,539
<b>135,293</b>	<b>28,610</b>	<b>34,171</b>	<b>10,147</b>	<b>79,701</b>	<b>15,777</b>
—	—	—	—	—	<b>248</b>
<b>(25,780)</b>	<b>(3,581)</b>	<b>9,781</b>	<b>656</b>	<b>29,672</b>	<b>(1,537)</b>
467,668	102,670	69,490	25,786	236,976	47,561
<b>\$ 441,888</b>	<b>\$ 99,089</b>	<b>\$ 79,271</b>	<b>\$ 26,442</b>	<b>\$ 266,648</b>	<b>\$ 46,024</b>

(continued)

**STATE OF OHIO**  
**COMBINING STATEMENT OF ACTIVITIES**  
**NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**  
(dollars in thousands)  
(continued)

	<b>EDISON STATE COMMUNITY COLLEGE</b>	<b>SOUTHERN STATE COMMUNITY COLLEGE</b>	<b>WASHINGTON STATE COMMUNITY COLLEGE</b>
<b>EXPENSES:</b>			
Primary, Secondary and Other Education.....	\$ —	\$ —	\$ —
Community and Economic Development.....	—	—	—
Education and General:			
Instruction and Departmental Research.....	7,336	7,273	6,686
Separately Budgeted Research.....	—	—	—
Public Service.....	798	2,923	—
Academic Support.....	454	2,100	1,580
Student Services.....	2,466	2,109	1,622
Institutional Support.....	4,597	2,093	4,076
Operation and Maintenance of Plant.....	1,354	2,077	1,392
Scholarships and Fellowships.....	513	5,209	1,273
Auxiliary Enterprises.....	979	3,651	2,779
Hospitals.....	—	—	—
Interest on Long-Term Debt.....	207	235	—
Depreciation.....	1,062	817	785
Other.....	—	—	—
<b>TOTAL EXPENSES.....</b>	<b>19,766</b>	<b>28,487</b>	<b>20,193</b>
<b>PROGRAM REVENUES:</b>			
Charges for Services, Fees, Fines and Forfeitures.....	8,813	15,688	8,294
Operating Grants, Contributions and Restricted Investment Income.....	2,585	5,877	1,335
Capital Grants, Contributions and Restricted Investment Income.....	289	—	—
<b>TOTAL PROGRAM REVENUES.....</b>	<b>11,687</b>	<b>21,565</b>	<b>9,629</b>
<b>NET PROGRAM (EXPENSE) REVENUE .....</b>	<b>(8,079)</b>	<b>(6,922)</b>	<b>(10,564)</b>
<b>GENERAL REVENUES:</b>			
Unrestricted Investment Income.....	—	47	38
State Assistance.....	7,494	8,636	6,694
Other.....	—	—	3,000
<b>TOTAL GENERAL REVENUES.....</b>	<b>7,494</b>	<b>8,683</b>	<b>9,732</b>
<b>ADDITIONS (DEDUCTIONS) TO ENDOWMENTS AND PERMANENT FUND PRINCIPAL.....</b>	<b>—</b>	<b>46</b>	<b>—</b>
<b>CHANGE IN NET ASSETS.....</b>	<b>(585)</b>	<b>1,807</b>	<b>(832)</b>
<b>NET ASSETS (DEFICITS), JULY 1 (as restated).....</b>	<b>20,661</b>	<b>21,383</b>	<b>20,748</b>
<b>NET ASSETS (DEFICITS), JUNE 30.....</b>	<b>\$ 20,076</b>	<b>\$ 23,190</b>	<b>\$ 19,916</b>

<b>CINCINNATI STATE COMMUNITY COLLEGE</b>	<b>NORTHWEST STATE COMMUNITY COLLEGE</b>	<b>OWENS STATE COMMUNITY COLLEGE</b>	<b>TOTAL NONMAJOR COMPONENT UNITS</b>
\$ —	\$ —	\$ —	\$ 21,407
—	—	—	27,987
29,090	7,990	48,485	1,557,254
—	—	321	198,136
2,467	851	2,606	135,384
4,449	1,209	5,245	414,881
7,380	1,168	8,876	223,326
15,815	4,477	16,506	461,436
6,829	1,567	9,893	321,072
1,714	3,402	4,069	234,446
3,340	2,335	10,151	593,608
—	—	—	305,236
2,323	3	—	80,884
3,365	1,002	4,512	281,531
—	—	37	40,015
<b>76,772</b>	<b>24,004</b>	<b>110,701</b>	<b>4,896,603</b>
38,695	10,581	39,852	2,858,525
7,457	1,482	3,027	283,047
138	—	—	47,001
<b>46,290</b>	<b>12,063</b>	<b>42,879</b>	<b>3,188,573</b>
<b>(30,482)</b>	<b>(11,941)</b>	<b>(67,822)</b>	<b>(1,708,030)</b>
457	243	576	(363,631)
31,986	8,748	46,539	1,389,470
—	3,921	20,649	268,331
<b>32,443</b>	<b>12,912</b>	<b>67,764</b>	<b>1,294,170</b>
—	—	—	<b>12,037</b>
<b>1,961</b>	<b>971</b>	<b>(58)</b>	<b>(401,823)</b>
58,371	22,845	100,365	6,474,150
<b>\$ 60,332</b>	<b>\$ 23,816</b>	<b>\$ 100,307</b>	<b>\$ 6,072,327</b>

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**SCHOOL FACILITIES COMMISSION**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**JUNE 30, 2009**  
(dollars in thousands)

	<b>SPECIAL REVENUE FUND</b>		
	<b>ADMINISTRATION</b>	<b>SCHOOL BUILDING ASSISTANCE PROGRAM</b>	<b>PUBLIC SCHOOL BUILDING PROGRAM</b>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 1,239	\$ 2,169,230	\$ 188,962
Collateral on Lent Securities.....	534	1,262,924	53,398
Loans Receivable, Net.....	—	—	6,169
Other Receivables.....	16	—	—
Other Assets.....	39	—	—
<b>TOTAL ASSETS.....</b>	<b>\$ 1,828</b>	<b>\$ 3,432,154</b>	<b>\$ 248,529</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable.....	\$ 150	\$ 11,057	\$ 220
Accrued Liabilities.....	471	—	—
Obligations Under Securities Lending.....	534	1,262,924	53,398
Intergovernmental Payable.....	—	1,723,578	1,223
Payable to Primary Government.....	—	3,948,282	—
Refund and Other Liabilities.....	—	—	1,543
<b>TOTAL LIABILITIES.....</b>	<b>1,155</b>	<b>6,945,841</b>	<b>56,384</b>
<b>FUND BALANCES (DEFICITS):</b>			
Reserved for:			
Encumbrances.....	80	65,157	9,632
Noncurrent Portion of Loans Receivable.....	—	—	5,921
Loan Commitments.....	—	—	1,061
Other:			
Prepays.....	39	—	—
Primary, Secondary and Other Education.....	—	—	2,114
Compensated Absences.....	44	—	—
Unreserved/Undesignated.....	510	(3,578,844)	173,417
<b>TOTAL FUND BALANCES (DEFICITS).....</b>	<b>673</b>	<b>(3,513,687)</b>	<b>192,145</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 1,828</b>	<b>\$ 3,432,154</b>	<b>\$ 248,529</b>

<u>EDUCATIONAL FACILITIES</u>	<u>TOTAL</u>
\$ 208,430	\$ 2,567,861
89,749	1,406,605
—	6,169
—	16
—	39
<b>\$ 298,179</b>	<b>\$ 3,980,690</b>

\$ 591	\$ 12,018
—	471
89,749	1,406,605
16,694	1,741,495
—	3,948,282
—	1,543
<u>107,034</u>	<u>7,110,414</u>

6,140	81,009
—	5,921
—	1,061
—	39
—	2,114
—	44
<u>185,005</u>	<u>(3,219,912)</u>
<u>191,145</u>	<u>(3,129,724)</u>
<b>\$ 298,179</b>	<b>\$ 3,980,690</b>

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**STATE OF OHIO**  
**RECONCILIATION OF THE BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**SCHOOL FACILITIES COMMISSION**  
**DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT**  
**JUNE 30, 2009**  
*(dollars in thousands)*

**SCHOOL  
FACILITIES  
COMMISSION**

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**Total Fund Balances (Deficits).....** **\$ (3,129,724)**

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

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

<i>Machinery and Equipment, net of \$63 accumulated depreciation.....</i>	241
<i>Construction-in-Progress.....</i>	2,040
	2,040

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

<i>Refund and Other Liabilities-Compensated Absences.....</i>	(610)
---	-------

**Total Net Assets (Deficits).....** **\$ (3,128,053)**

**STATE OF OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**SCHOOL FACILITIES COMMISSION**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**  
(dollars in thousands)

	<b>SPECIAL REVENUE FUND</b>		
	<b>ADMINISTRATION</b>	<b>SCHOOL BUILDING ASSISTANCE PROGRAM</b>	<b>PUBLIC SCHOOL BUILDING PROGRAM</b>
<b>REVENUES:</b>			
State Assistance.....	\$ —	\$ 194,813	\$ —
Sales, Services and Charges.....	2	—	—
Investment Income.....	42	14,116	3,661
Other.....	22	2,801	641
<b>TOTAL REVENUES.....</b>	<b>66</b>	<b>211,730</b>	<b>4,302</b>
<b>EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Primary, Secondary and Other Education.....	8,116	1,207,422	14,345
<b>TOTAL EXPENDITURES.....</b>	<b>8,116</b>	<b>1,207,422</b>	<b>14,345</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b> <b>OVER (UNDER) EXPENDITURES.....</b>	<b>(8,050)</b>	<b>(995,692)</b>	<b>(10,043)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers-in.....	7,304	—	52,171
Transfers-out.....	—	(229,162)	(7,362)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>7,304</b>	<b>(229,162)</b>	<b>44,809</b>
<b>NET CHANGES IN FUND BALANCES.....</b>	<b>(746)</b>	<b>(1,224,854)</b>	<b>34,766</b>
<b>FUND BALANCES (DEFICITS), JULY 1.....</b>	<b>1,419</b>	<b>(2,288,833)</b>	<b>157,379</b>
<b>FUND BALANCES (DEFICITS), JUNE 30.....</b>	<b>\$ 673</b>	<b>\$ (3,513,687)</b>	<b>\$ 192,145</b>

<u>EDUCATIONAL FACILITIES</u>	<u>TOTAL</u>
\$ —	\$ 194,813
—	2
4,048	21,867
214	3,678
<u>4,262</u>	<u>220,360</u>
12,535	1,242,418
<u>12,535</u>	<u>1,242,418</u>
<u>(8,273)</u>	<u>(1,022,058)</u>
177,049	236,524
—	(236,524)
<u>177,049</u>	<u>—</u>
<u>168,776</u>	<u>(1,022,058)</u>
<u>22,369</u>	<u>(2,107,666)</u>
<u>\$ 191,145</u>	<u>\$ (3,129,724)</u>

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**STATE OF OHIO**  
**RECONCILIATION OF THE STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**TO THE STATEMENT OF ACTIVITIES**  
**SCHOOL FACILITIES COMMISSION**  
**DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**  
*(dollars in thousands)*

	<u>SCHOOL FACILITIES COMMISSION</u>
<b>Net Change in Fund Balances</b> .....	<b>\$ (1,022,058)</b>
<p>The change in net assets reported for governmental activities in the Statement of Activities is different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
Capital Outlay Expenditures.....	1,492
Depreciation Expense.....	<u>(12)</u>
Excess of Capital Outlay Over Depreciation Expense.....	<u>1,480</u>
<p>Expenses for compensated absences reported in the Statement of Activities are not reported as expenditures in the governmental funds.</p>	
	<u>95</u>
<b>Change in Net Assets</b> .....	<b>\$ (1,020,483)</b>

**STATE OF OHIO**  
**COMBINING BALANCE SHEET**  
**CULTURAL FACILITIES COMMISSION**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**JUNE 30, 2009**  
(dollars in thousands)

	<b>SPECIAL REVENUE FUND</b>		
	<b>ADMINISTRATION</b>	<b>CULTURAL &amp; SPORTS FACILITIES BUILDING IMPROVEMENTS</b>	<b>CAPITAL DONATIONS</b>
<b>ASSETS:</b>			
Cash Equity with Treasurer.....	\$ 999	\$ 20,340	\$ 703
Collateral on Lent Securities.....	430	8,758	303
Other Receivables.....	2	—	—
Other Assets.....	5	—	—
<b>TOTAL ASSETS.....</b>	<b>\$ 1,436</b>	<b>\$ 29,098</b>	<b>\$ 1,006</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts Payable.....	\$ 63	\$ 3,583	\$ —
Accrued Liabilities.....	69	—	—
Obligations Under Securities Lending.....	430	8,758	303
Intergovernmental Payable.....	—	587	—
<b>TOTAL LIABILITIES.....</b>	<b>562</b>	<b>12,928</b>	<b>303</b>
<b>FUND BALANCES:</b>			
Reserved for:			
Encumbrances.....	13	10,884	—
Other:			
Prepays.....	5	—	—
Compensated Absences.....	7	—	—
Unreserved/Undesignated.....	849	5,286	703
<b>TOTAL FUND BALANCES.....</b>	<b>874</b>	<b>16,170</b>	<b>703</b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b>\$ 1,436</b>	<b>\$ 29,098</b>	<b>\$ 1,006</b>

**TOTAL**

\$	22,042
	9,491
	2
	5
<b>\$</b>	<b>31,540</b>

\$	3,646
	69
	9,491
	587
	<u>13,793</u>

10,897

	5
	7
	<u>6,838</u>
	<u>17,747</u>
<b>\$</b>	<b>31,540</b>

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**STATE OF OHIO**  
**RECONCILIATION OF THE BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**CULTURAL FACILITIES COMMISSION**  
**DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT**  
**JUNE 30, 2009**  
*(dollars in thousands)*

	<u>CULTURAL FACILITIES COMMISSION</u>
<b>Total Fund Balances</b> .....	<b>\$ 17,747</b>
Total net assets reported for governmental activities in the Statement of Net Assets is different because:	
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds. Those assets consist of:	
<i>Land</i> .....	11,858
<i>Buildings, net of \$18,416 accumulated depreciation</i> .....	41,855
	<u>53,713</u>
The following liabilities are not due and payable in the current period, and therefore, are not reported in the funds.	
<i>Refund and Other Liabilities-Compensated Absences</i> .....	(68)
<b>Total Net Assets</b> .....	<b>\$ 71,392</b>

# STATE OF OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES CULTURAL FACILITIES COMMISSION DISCRETELY PRESENTED COMPONENT UNIT FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

	<b>SPECIAL REVENUE FUND</b>		
	<b>ADMINISTRATION</b>	<b>CULTURAL &amp; SPORTS FACILITIES BUILDING IMPROVEMENTS</b>	<b>CAPITAL DONATIONS</b>
<b>REVENUES:</b>			
State Assistance.....	\$ —	\$ 30,500	\$ —
Sales, Services and Charges.....	52	—	—
Investment Income.....	23	271	13
Other.....	—	—	450
<b>TOTAL REVENUES.....</b>	<b>75</b>	<b>30,771</b>	<b>463</b>
<b>EXPENDITURES:</b>			
<b>CURRENT OPERATING:</b>			
Community and Economic Development.....	1,282	18,469	—
<b>TOTAL EXPENDITURES.....</b>	<b>1,282</b>	<b>18,469</b>	<b>—</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(1,207)</b>	<b>12,302</b>	<b>463</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers-in.....	714	30,982	—
Transfers-out.....	—	(31,696)	—
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>714</b>	<b>(714)</b>	<b>—</b>
<b>NET CHANGES IN FUND BALANCES.....</b>	<b>(493)</b>	<b>11,588</b>	<b>463</b>
<b>FUND BALANCES, JULY 1.....</b>	<b>1,367</b>	<b>4,582</b>	<b>240</b>
<b>FUND BALANCES, JUNE 30.....</b>	<b>\$ 874</b>	<b>\$ 16,170</b>	<b>\$ 703</b>

**TOTAL**

\$ 30,500  
52  
307  
450  
**31,309**

19,751  
**19,751**

**11,558**

31,696  
**(31,696)**

**11,558**

6,189

**\$ 17,747**

**STATE OF OHIO**

**RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES  
CULTURAL FACILITIES COMMISSION  
DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

(dollars in thousands)

	<u>CULTURAL FACILITIES COMMISSION</u>
<b>Net Change in Fund Balances</b> .....	<b>\$ 11,558</b>
<p>The change in net assets reported for governmental activities in the Statement of Activities is different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
<i>Depreciation Expense</i> .....	<u>(1,339)</u>
Expenses for compensated absences reported in the Statement of Activities are not reported as expenditures in the governmental funds.	<u>5</u>
<b>Change in Net Assets</b> .....	<b><u><u>\$ 10,224</u></u></b>

**STATE OF OHIO**  
**BALANCE SHEET**  
**eTECH OHIO COMMISSION**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**JUNE 30, 2009**  
(dollars in thousands)

	<u>eTECH OHIO COMMISSION</u>
<b>ASSETS:</b>	
Cash Equity with Treasurer.....	\$ 6,070
Collateral on Lent Securities.....	2,614
Receivable from Primary Government.....	366
Other Receivables.....	2
Other Assets.....	3
<b>TOTAL ASSETS.....</b>	<b><u>\$ 9,055</u></b>
<b>LIABILITIES AND FUND BALANCES:</b>	
<b>LIABILITIES:</b>	
Accounts Payable.....	\$ 152
Accrued Liabilities.....	340
Obligations Under Securities Lending.....	2,614
<b>TOTAL LIABILITIES.....</b>	<b><u>3,106</u></b>
<b>FUND BALANCES:</b>	
Reserved for:	
Encumbrances.....	28
Federal Programs.....	29
Other:	
Prepays.....	3
Compensated Absences.....	3
Unreserved/Undesignated.....	5,886
<b>TOTAL FUND BALANCES.....</b>	<b><u>5,949</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES.....</b>	<b><u>\$ 9,055</u></b>

**STATE OF OHIO**  
**RECONCILIATION OF THE BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**eTECH OHIO COMMISSION**  
**DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT**  
**JUNE 30, 2009**  
*(dollars in thousands)*

	<u>eTECH OHIO COMMISSION</u>
<b>Total Fund Balances</b> .....	<b>\$ 5,949</b>
Total net assets reported for governmental activities in the Statement of Net Assets is different because:	
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds. Those assets consist of:	
<i>Machinery and Equipment, net of \$4,925 accumulated depreciation</i> .....	<u>1,355</u>
The following liabilities are not due and payable in the current period, and therefore, are not reported in the funds.	
<i>Refund and Other Liabilities-Compensated Absences</i> .....	<u>(39)</u>
<b>Total Net Assets</b> .....	<b><u>\$ 7,265</u></b>

**STATE OF OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**eTECH OHIO COMMISSION**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**  
*(dollars in thousands)*

	<u>eTECH OHIO COMMISSION</u>
<b>REVENUES:</b>	
State Assistance.....	\$ 19,046
Federal Government.....	122
Investment Income.....	(4)
Other.....	1,694
<b>TOTAL REVENUES.....</b>	<b><u>20,858</u></b>
<b>EXPENDITURES:</b>	
<b>CURRENT OPERATING:</b>	
Primary, Secondary and Other Education.....	21,485
<b>TOTAL EXPENDITURES.....</b>	<b><u>21,485</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b><u>(627)</u></b>
<b>NET CHANGES IN FUND BALANCES.....</b>	<b>(627)</b>
<b>FUND BALANCES, JULY 1.....</b>	<b><u>6,576</u></b>
<b>FUND BALANCES, JUNE 30.....</b>	<b><u>\$ 5,949</u></b>

# STATE OF OHIO

## RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES

### eTECH OHIO COMMISSION

### DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNIT FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(dollars in thousands)

**eTECH  
OHIO  
COMMISSION**

**Net Change in Fund Balance**..... **\$ (627)**

The change in net assets reported for governmental activities in the Statement of Activities is different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

<i>Capital Outlay Expenditures</i> .....	81
<i>Depreciation Expense</i> .....	<u>(1,186)</u>
<i>Excess of Capital Outlay Over Depreciation Expense</i> .....	<u>(1,105)</u>

Expenses for compensated absences reported in the Statement of Activities are not reported as expenditures in the governmental funds.	<u>(3)</u>
---	------------

**Change in Net Assets**..... **\$ (1,735)**