

Required Supplementary Information



Ohio World War Memorial

- West side of the Ohio Statehouse
- Erected in 1930
- Marks Ohio's participation in the First World War



Infrastructure Assets Accounted for Using the Modified Approach

Pavement Network

The Ohio Department of Transportation conducts annual condition assessments of its Pavement Network. The State manages its pavement system by means of annual, visual inspections by trained pavement technicians. Technicians rate the pavement using a scale of 1 (minimum) to 100 (maximum) based on a Pavement Condition Rating (PCR). This rating examines items such as cracking, potholes, deterioration of the pavement, and other factors. It does not include a detailed analysis of the pavement's subsurface conditions.

Ohio accounts for its pavement network in two subsystems: *Priority*, which comprises interstate highways, freeways, and multi-lane portions of the National Highway System, and *General*, which comprises two-lane routes outside of cities.

For the Priority Subsystem, it is the State's intention to maintain at least 75 percent of the pavement at a PCR level of at least 65, and to allow no more than 25 percent of the pavement to fall below a 65 PCR level. For the General Subsystem, it is the State's intention to maintain at least 75 percent of the pavement at a PCR level of at least 55, and to allow no more than 25 percent of the pavement to fall below a 55 PCR level.

**Pavement Network
Condition Assessment Data**

Priority Subsystem

Fiscal Year	Pavement Condition Ratings (PCR)									
	Excellent PCR = 85-100		Good PCR = 75-84		Fair PCR = 65-74		Poor PCR = Below 65		Total	
	Lane-Miles	%	Lane-Miles	%	Lane-Miles	%	Lane-Miles	%	Lane-Miles	%
2015	8,724	63.51	3,944	28.71	901	6.56	168	1.22	13,737	100.00
2014	9,172	67.19	3,528	25.85	797	5.84	153	1.12	13,650	100.00
2013	9,177	67.98	3,299	24.44	786	5.82	237	1.76	13,499	100.00
2012	9,145	69.76	2,828	21.57	971	7.41	165	1.26	13,109	100.00
2011	9,009	68.99	2,897	22.18	863	6.61	290	2.22	13,059	100.00

General Subsystem

Fiscal Year	Pavement Condition Ratings (PCR)									
	Excellent PCR = 85-100		Good PCR = 75-84		Fair PCR = 55-74		Poor PCR = Below 55		Total	
	Lane-Miles	%	Lane-Miles	%	Lane-Miles	%	Lane-Miles	%	Lane-Miles	%
2015	14,213	48.25	8,556	29.04	6,506	22.08	186	0.63	29,461	100.00
2014	15,341	51.98	7,838	26.56	6,087	20.63	246	0.83	29,512	100.00
2013	14,841	50.15	8,038	27.16	6,403	21.64	309	1.05	29,591	100.00
2012	14,610	48.83	8,415	28.13	6,600	22.06	293	0.98	29,918	100.00
2011	15,198	50.78	8,062	26.93	6,292	21.02	380	1.27	29,932	100.00



Infrastructure Assets Accounted for Using the Modified Approach (Continued)

Pavement Network
Comparison of Estimated-to-Actual Maintenance and Preservation Costs
(dollars in thousands)

Priority Subsystem

Fiscal Year	Estimated	Actual
2015	\$482,291	\$526,202
2014	504,669	482,849
2013	454,299	521,908
2012	403,829	438,510
2011	406,058	419,955

General Subsystem

Fiscal Year	Estimated	Actual
2015	\$287,411	\$361,582
2014	266,985	344,005
2013	285,563	352,769
2012	211,210	357,337
2011	258,410	342,202

Bridge Network

The Ohio Department of Transportation conducts annual inspections of all bridges in the State's Bridge Network. The inspections cover major structural items such as piers and abutments, and assign a General Appraisal Condition Rating (GACR) from 0 (minimum) to nine (maximum) based on a composite measure of these major structural items.

It is the State's intention to maintain at least 85 percent of the square feet of deck area at a general appraisal condition rating level of at least five, and to allow no more than 15 percent of the number of square feet of deck area to fall below a general appraisal condition rating level of five.

Bridge Network
Condition Assessment Data
(square feet in thousands)

Fiscal Year	General Appraisal Condition Ratings (GACR)									
	Excellent GACR = 7-9		Good GACR = 5-6		Fair GACR = 3-4		Poor GACR = 0-2		Total	
	Sq Ft Deck Area	%	Sq Ft Deck Area	%	Sq Ft Deck Area	%	Sq Ft Deck Area	%	Sq Ft Deck Area	%
2015	64,945	61.15	38,702	36.44	2,541	2.39	18	0.02	106,206	100.00
2014	62,239	58.46	40,626	38.15	3,609	3.39	0	0.00	106,474	100.00
2013	58,649	55.49	43,129	40.81	3,908	3.70	4	0.00	105,690	100.00
2012	56,082	53.25	45,029	42.76	4,156	3.95	42	0.04	105,309	100.00
2011	52,590	49.74	49,064	46.41	4,024	3.81	43	0.04	105,721	100.00



Infrastructure Assets Accounted for Using the Modified Approach (Continued)

Bridge Network
Comparison of Estimated-to-Actual Maintenance and Preservation Costs
(dollars in thousands)

Fiscal Year	Estimated	Actual
2015	\$534,578	\$571,689
2014	550,629	528,001
2013	484,103	513,637
2012	508,955	511,486
2011	433,593	409,690

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*STATE OF OHIO
SCHEDULE OF NET PENSION LIABILITY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM
AS OF THE CURRENT MEASUREMENT DATE
(dollars in thousands)*

	<u>2014</u>
Employer's Proportion of the Collective Net Pension Liability.....	20.73%
Employer's Proportionate Share of the Collective Net Pension Liability.....	\$ 2,496,359
Employer's Covered Payroll.....	\$ 2,608,075
Employer's Proportionate Share of the Collective Net Pension Liability as a Percentage of the Employer's Covered Payroll.....	95.72%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability.....	86.45%



STATE OF OHIO
SCHEDULE OF EMPLOYER CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE CURRENT FISCAL YEAR
(dollars in thousands)

	2015
Statutorily Required Employer Contribution.....	\$ 365,010
Actual Employer Contributions Received.....	365,010
Difference.....	\$ -
Covered Payroll.....	\$ 2,608,075
Actual Employer Contributions Received as a Percentage of Covered Payroll.....	14.00%



STATE OF OHIO
SCHEDULE OF NET PENSION LIABILITY
STATE TEACHERS RETIREMENT SYSTEM
AS OF THE CURRENT MEASUREMENT DATE
(dollars in thousands)

	<u>2014</u>
Employer's Proportion of the Collective Net Pension Liability.....	0.41%
Employer's Proportionate Share of the Collective Net Pension Liability.....	\$ 99,431
Employer's Covered Payroll.....	\$ 41,996
Employer's Proportionate Share of the Collective Net Pension Liability as a Percentage of the Employer's Covered Payroll.....	236.76%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability.....	74.71%



STATE OF OHIO
SCHEDULE OF EMPLOYER CONTRIBUTIONS
STATE TEACHERS RETIREMENT SYSTEM
FOR THE CURRENT FISCAL YEAR
(dollars in thousands)

	2015
Statutorily Required Employer Contribution.....	\$ 5,879
Actual Employer Contributions Received.....	5,879
Difference.....	<u>\$ -</u>
Covered Payroll.....	\$ 41,996
Actual Employer Contributions Received as a Percentage of Covered Payroll.....	14.00%



STATE OF OHIO

*SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
 STATE HIGHWAY PATROL RETIREMENT SYSTEM
 AS OF THE CURRENT MEASUREMENT DATE
 (dollars in thousands)*

	2014
Total Pension Liability	
Service Cost.....	\$ 17,657
Interest on the Total Pension Liability.....	79,175
Benefit Payments.....	(64,526)
Refunds.....	(2,177)
Net Change in Total Pension Liability.....	30,129
Total Pension Liability - Beginning.....	1,014,217
Total Pension Liability - Ending (a).....	\$ 1,044,346
 Plan Fiduciary Net Position	
Employer Contributions.....	\$ 22,325
Employee Contributions.....	11,577
Pension Plan Net Investment Income.....	45,105
Benefit Payments.....	(64,526)
Refunds.....	(2,177)
Pension Plan Administrative Expense.....	(1,031)
Other.....	421
Net Change in Plan Fiduciary Net Position.....	11,694
Plan Fiduciary Net Position - Beginning.....	728,968
Plan Fiduciary Net Position - Ending (b).....	\$ 740,662
 Net Pension Liability - Ending (a) - (b).....	\$ 303,684
 Plan Fiduciary Net Position as a Percentage of Total Pension Liability.....	70.92%
Covered Employee Payroll.....	\$ 89,878
Net Pension Liability as a Percentage of Covered Employee Payroll.....	337.88%

Notes to Schedule:

There were no significant changes to benefits terms or assumptions subsequent to the measurement date.
 Covered payroll excludes Deferred Retirement Option Program (DROP) employees.



STATE OF OHIO
SCHEDULE OF NET PENSION LIABILITY
STATE HIGHWAY PATROL RETIREMENT SYSTEM
AS OF THE CURRENT MEASUREMENT DATE
(dollars in thousands)

	2014
Total Pension Liability.....	\$ 1,044,346
Plan Fiduciary Net Position.....	740,662
Net Pension Liability.....	<u>\$ 303,684</u>
Plan Net Position as a Percentage of Total Pension Liability.....	70.92%
Covered Payroll.....	\$ 89,878
Net Pension Liability as a Percentage of Covered Payroll.....	337.88%

Notes to Schedule:

Covered payroll excludes Deferred Retirement Option Program (DROP) employees.



STATE OF OHIO
*SCHEDULE OF EMPLOYER CONTRIBUTIONS
 STATE HIGHWAY PATROL RETIREMENT SYSTEM
 FOR THE LAST TEN CALENDAR YEARS
 (dollars in thousands)*

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Actuarially Determined Contribution.....	\$ 29,767	\$ 35,430	\$ 30,488	\$ 26,956
Actual Employer Contributions Received.....	<u>22,325</u>	<u>22,908</u>	<u>23,766</u>	<u>22,966</u>
Difference.....	<u>\$ 7,442</u>	<u>\$ 12,522</u>	<u>\$ 6,722</u>	<u>\$ 3,990</u>
Covered Payroll.....	\$ 99,212	\$ 98,520	\$ 98,117	\$ 93,126
Actual Employer Contributions Received as a Percentage of Covered Payroll.....	22.50%	23.25%	24.22%	24.66%

Notes to Schedule:

Covered payroll includes Deferred Retirement Option Program (DROP) employees.



STATE OF OHIO
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

JUNE 30, 2015

2010	2009	2008	2007	2006	2005
\$ 22,872	\$ 19,978	\$ 21,221	\$ 21,666	\$ 19,567	\$ 18,468
21,212	20,454	20,302	19,957	19,264	18,468
<u>\$ 1,660</u>	<u>\$ (476)</u>	<u>\$ 919</u>	<u>\$ 1,709</u>	<u>\$ 303</u>	<u>\$ -</u>
\$ 94,768	\$ 94,825	\$ 94,302	\$ 93,753	\$ 85,878	\$ 83,408
22.38%	21.57%	21.53%	21.29%	22.43%	22.14%