Ohio Office of Budget and Management

State of Ohio

Robert H. Taft

Governor

OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR
ENDED JUNE 30, 2001

STATE OF OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

TABLE OF CONTENTS

INTRODUCTORY SECTION

	Page
Letter of Transmittal	5
Graphic Presentation of Revenues and Expenditures for All General Governmental Fund Types	15
Certificate of Achievement	16
State of Ohio Officials	17
State of Ohio Organization Chart	18

FINANCIAL SECTION

Independent Accountants' Report	19
General-Purpose Financial Statements	21
Combined Balance Sheet — All Fund Types, Account Groups and Discretely Presented Component Units	22
Combined Statement of Revenues, Expenditures and Changes in Fund Balances — All Governmental Fund Types, Expendable Trust Funds and Discretely Presented Component Unit	24
Combined Statement of Revenues, Expenditures and Changes in Fund Balances — Budget and Actual (Non-GAAP Budgetary Basis) — General, Special Revenue, Debt Service and Capital Projects Funds	26
Combined Statement of Revenues, Expenses and Changes in Retained Earnings — All Proprietary Fund Types and Discretely Presented Component Unit	28
Combined Statement of Cash Flows — All Proprietary Fund Types and Discretely Presented Component Unit	30
Statement of Changes in Plan Net Assets — Pension Trust Fund	34
Statement of Changes in Net Assets — Investment Trust Fund	35
Statement of Changes in Fund Balance — Discretely Presented Component Units — College and University Funds	36
Statement of Current Funds Revenues, Expenditures and Other Changes — Discretely Presented Component Units — College and University Funds	37
Notes to the Financial Statements	38
Combining Financial Statements and Schedules	89
Special Revenue Funds:	
Special Revenue Funds Descriptions	90
Combining Balance Sheet	92
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	96
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances — Budget and Actual (Non-GAAP Budgetary Basis)	100
Debt Service Funds:	
Debt Service Funds Descriptions	110
Combining Balance Sheet	112
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	118
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances — Budget and Actual (Non-GAAP Budgetary Basis)	124

Capital Projects Funds: **Page**
Capital Projects Funds Descriptions 133
Combining Balance Sheet 134
Combining Statement of Revenues, Expenditures and Changes in Fund Balances 138
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances — Budget and Actual (Non-GAAP Budgetary Basis) 142

Enterprise Funds:
Enterprise Funds Descriptions 151
Combining Balance Sheet 152
Combining Statement of Revenues, Expenses and Changes in Retained Earnings 154
Combining Statement of Cash Flows 156

Internal Service Funds:
Internal Service Funds Descriptions 161
Combining Balance Sheet 162
Combining Statement of Revenues, Expenses and Changes in Retained Earnings 164
Combining Statement of Cash Flows 166

Trust and Agency Funds:
Trust and Agency Funds Descriptions 169
Combining Balance Sheet 170
Combining Statement of Revenues, Expenditures and Changes in Fund Balances 172
Statement of Plan Net Assets — State Highway Patrol Retirement System 174
Statement of Net Assets — STAROhio 175
Combining Statement of Changes in Assets and Liabilities 176

General Fixed Assets Account Group:
General Fixed Assets Account Group Description 180
Schedule of General Fixed Assets by Source 181
Schedule of General Fixed Assets by Function 182
Schedule of Changes in General Fixed Assets by Function 183

Discretely Presented Component Unit Funds:
Discretely Presented Component Unit Funds Descriptions 184
Combining Balance Sheet 186
Combining Statement of Changes in Fund Balances — College and University Funds 192
Combining Statement of Current Funds Revenues, Expenditures and Other Changes — College and University Funds 198

STATISTICAL SECTION

Table 1 — Revenue by Source — All General Governmental Fund Types 205
Table 2 — Expenditures by Function — All General Governmental Fund Types 206
Table 3 — Condensed Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund 207
Table 4 — Percent of Annual Debt Service for General and Special Bonded Debt to Total All General Governmental Revenues and Expenditures 208
Table 5 — Net General and Special Bonded Debt per Capita 209
Table 6 — Schedule of Revenue Bond Coverage 210
Table 7 — Personal Income — Ohio Compared to the United States 212
Table 8 — Population by Age Group — Ohio Compared to the United States 213
Table 9 — Average Monthly Unemployment Rates — Ohio Compared to the United States 214
Table 10 — List of Major Corporations with Headquarters in Ohio 215
Table 11 — Construction Contracts and Residential Building Activity 216
Table 12 — Assessed and Market Value of Taxable Real Property 217
Table 13 — Miscellaneous Statistics and Data 218

COMBINING FINANCIAL STATEMENTS AND SCHEDULES

SPECIAL REVENUE FUNDS

The **Special Revenue Funds** account for specific revenues that are legally restricted to expenditure for designated 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 **Job, Family and Other Human Services Fund** accounts for public assistance programs primarily administered by the Department of Job and Family Services, which provides financial assistance, services, and job training to those individuals and families who do not have sufficient resources to meet their basic needs.

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 **Education Fund** accounts for programs administered by the Department of Education, the Ohio Board of Regents, and other various state agencies, which prescribe the State's minimum educational requirements and which provide funding and assistance to local school districts for basic instruction and vocational and technical job training and to the State's colleges and universities for post-secondary education.

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 **Highway Operating Fund** accounts for programs administered by the Department of Transportation, which is responsible for the planning and design, construction, and maintenance of Ohio's highways, roads, and bridges and for Ohio's public transportation programs.

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 **Revenue Distribution Fund** accounts for tax relief and aid to local government programs, which derive funding from tax and other revenues levied, collected, and designated by the State for these purposes.

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 **Arts Facilities Improvements Fund** accounts for bond proceeds that finance construction of and improvements to various arts and sciences facilities at the state and local level.

The **Sports Facilities Improvements Fund** accounts for bond proceeds that finance capital facilities defined as Ohio sports facilities in Section 3383.01(J), Ohio Revised Code.

STATE OF OHIO
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2001
(dollars in thousands)

	COMMUNITY AND ECONOMIC DEVELOPMENT	JOB, FAMILY AND OTHER HUMAN SERVICES	HEALTH
ASSETS			
Cash Equity with Treasurer	$ 374,813	$ 177,779	$ 39,268
Cash and Cash Equivalents	9,681	25,812	—
Investments	140,245	40,160	—
Collateral on Lent Securities	178,468	84,341	17,315
Receivables:			
Taxes	1,666	—	—
Intergovernmental	16,392	324,397	16,812
Loans, Net	472,576	—	—
Other	13,155	35,401	17,962
Due from Other Funds	2,696	92	49
Inventories	—	—	—
Advances to Other Funds	—	—	—
Other Assets	225	—	1,232
TOTAL ASSETS	**$ 1,209,917**	**$ 687,982**	**$ 92,638**
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	$ 58,293	$ 60,355	$ 23,551
Accrued Liabilities	5,272	8,727	2,143
Obligations Under Securities Lending	178,468	84,341	17,315
Intergovernmental Payable	10,647	196,076	7,743
Due to Other Funds	721	474	90
Deferred Revenue	15,112	183,763	9,541
Refund and Other Liabilities	598	7,581	—
Advances from Other Funds	190,858	—	—
Total Liabilities	459,969	541,317	60,383
Fund Balances:			
Reserved for:			
Encumbrances	387,505	718,366	11,029
Noncurrent Portion of Loans Receivable	460,642	—	—
Other:			
Inventories	—	—	—
Advances to Other Funds	—	—	—
Prepaids	225	—	—
Ohio Enterprise Bond Program	10,000	—	—
Loan Commitments	16,210	—	—
State and Local Highway Construction	—	—	—
Public Assistance and Medicaid	—	84,629	—
Health and Human Services	—	—	10,255
Justice and Public Protection	—	—	—
Environmental Protection and Natural Resources	—	—	—
Community and Economic Development	1,615	—	—
Unreserved/Undesignated (Deficits)	(126,249)	(656,330)	10,971
Total Fund Balances	749,948	146,665	32,255
TOTAL LIABILITIES AND FUND BALANCES	**$ 1,209,917**	**$ 687,982**	**$ 92,638**

MENTAL HEALTH AND RETARDATION	EDUCATION	HIGHWAY SAFETY	HIGHWAY OPERATING	NATURAL RESOURCES	WILDLIFE AND WATERWAYS SAFETY
$ 56,494	$ 74,516	$ 153,071	$ 976,083	$ 144,146	$ 53,395
—	696	—	—	1,158	—
—	4,512	—	—	—	—
24,934	33,435	67,098	427,699	63,517	23,398
—	—	—	53,364	2,029	1,980
95,589	148,429	811	81,112	140	—
—	10,410	—	46,899	287	—
439	472	445	3,101	699	1,276
27	119	1,790	2,579	349	137
—	—	—	30,368	—	—
—	—	—	20,000	—	—
—	3,016	—	—	—	—
$ 177,483	**$ 275,605**	**$ 223,215**	**$ 1,641,205**	**$ 212,325**	**$ 80,186**
$ 17,553	$ 3,795	$ 8,886	$ 116,917	$ 6,693	$ 974
827	874	8,540	14,636	3,366	1,569
24,934	33,435	67,098	427,699	63,517	23,398
60,358	67,562	4,990	4,557	614	—
537	154	1,178	282	81	2
23,371	113,533	1,224	43,373	1,156	6
27	—	—	—	—	—
—	—	—	—	—	—
127,607	219,353	91,916	607,464	75,427	25,949
416,859	327,686	26,265	1,396,023	31,196	7,690
—	10,018	—	1,301	—	—
—	—	—	30,368	—	—
—	—	—	20,000	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	8,706	—	—	—
—	—	—	—	3,320	—
—	—	—	—	—	—
(366,983)	(281,452)	96,328	(413,951)	102,382	46,547
49,876	56,252	131,299	1,033,741	136,898	54,237
$ 177,483	**$ 275,605**	**$ 223,215**	**$ 1,641,205**	**$ 212,325**	**$ 80,186**

(continued)

STATE OF OHIO
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2001
(dollars in thousands)
(continued)

	REVENUE DISTRIBUTION	LOCAL INFRASTRUCTURE AND TRANSPORTATION IMPROVEMENTS	TOBACCO SETTLEMENT
ASSETS			
Cash Equity with Treasurer	$ 206,427	$ 206,455	$ 369,327
Cash and Cash Equivalents	—	—	26
Investments	—	—	250,017
Collateral on Lent Securities	90,991	90,451	208,894
Receivables:			
Taxes	229,738	—	—
Intergovernmental	—	—	—
Loans, Net	—	198,000	—
Other	107	649	1,164
Due from Other Funds	8,468	459	823
Inventories	—	—	—
Advances to Other Funds	—	—	—
Other Assets	—	—	—
TOTAL ASSETS	**$ 535,731**	**$ 496,014**	**$ 830,251**
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	$ —	$ 4,777	$ 217
Accrued Liabilities	—	36	16
Obligations Under Securities Lending	90,991	90,451	208,894
Intergovernmental Payable	240,892	1,154	—
Due to Other Funds	53	7	—
Deferred Revenue	6,224	—	—
Refund and Other Liabilities	70,389	—	—
Advances from Other Funds	—	—	—
Total Liabilities	408,549	96,425	209,127
Fund Balances:			
Reserved for:			
Encumbrances	—	31	930
Noncurrent Portion of Loans Receivable	—	196,708	—
Other:			
Inventories	—	—	—
Advances to Other Funds	—	—	—
Prepaids	—	—	—
Ohio Enterprise Bond Program	—	—	—
Loan Commitments	—	61,551	—
State and Local Highway Construction	123,816	—	—
Public Assistance and Medicaid	—	—	—
Health and Human Services	—	—	—
Justice and Public Protection	—	—	—
Environmental Protection and Natural Resources	—	—	—
Community and Economic Development	—	—	—
Unreserved/Undesignated (Deficits)	3,366	141,299	620,194
Total Fund Balances	127,182	399,589	621,124
TOTAL LIABILITIES AND FUND BALANCES	**$ 535,731**	**$ 496,014**	**$ 830,251**

ARTS FACILITIES IMPROVEMENTS	SPORTS FACILITIES IMPROVEMENTS	TOTAL
$ 46,226	$ 26,804	$ 2,904,804
—	—	37,373
—	—	434,934
20,297	11,789	1,342,627
—	—	288,777
—	—	683,682
—	—	728,172
147	85	75,102
104	60	17,752
—	—	30,368
—	—	20,000
—	—	4,473
$ 66,774	**$ 38,738**	**$ 6,568,064**

$ 5,241	$ —	$ 307,252
—	—	46,006
20,297	11,789	1,342,627
—	—	594,593
—	—	3,579
—	—	397,303
—	—	78,595
—	—	190,858
25,538	11,789	2,960,813
20,999	20,148	3,364,727
—	—	668,669
—	—	30,368
—	—	20,000
—	—	225
—	—	10,000
—	—	77,761
—	—	123,816
—	—	84,629
—	—	10,255
—	—	8,706
—	—	3,320
—	—	1,615
20,237	6,801	(796,840)
41,236	26,949	3,607,251
$ 66,774	**$ 38,738**	**$ 6,568,064**

STATE OF OHIO
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(dollars in thousands)

	COMMUNITY AND ECONOMIC DEVELOPMENT	JOB, FAMILY AND OTHER HUMAN SERVICES	HEALTH
REVENUES:			
Income Taxes	$ 3,426	$ —	$ —
Sales Taxes	15,786	—	—
Corporate and Public Utility Taxes	255	—	—
Motor Vehicle Fuel Taxes	1,205	—	—
Other Taxes	23,937	5,525	—
Licenses, Permits and Fees	182,647	287,393	15,844
Sales, Services and Charges	19,108	—	5
Federal Government	337,492	2,663,121	343,062
Tobacco Settlement	—	—	—
Investment Income	21,278	14,259	503
Other	48,752	88,574	26,696
TOTAL REVENUES	**653,886**	**3,058,872**	**386,110**
EXPENDITURES:			
CURRENT:			
Primary, Secondary and Other Education	126	252	—
Higher Education Support	—	752	—
Public Assistance and Medicaid	—	2,713,864	—
Health and Human Services	—	411,953	394,911
Justice and Public Protection	131,035	25,431	1
Environmental Protection and Natural Resources	349	—	—
Transportation	935	—	—
General Government	125,723	2,125	—
Community and Economic Development	388,106	—	952
INTERGOVERNMENTAL	—	—	—
CAPITAL OUTLAY	—	1,104	—
TOTAL EXPENDITURES	**646,274**	**3,155,481**	**395,864**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**7,612**	**(96,609)**	**(9,754)**
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	41,284	47,866	10,322
Operating Transfers-out	(12,377)	(5,319)	(429)
Operating Transfers to Component Units	—	—	—
TOTAL OTHER FINANCING SOURCES (USES)	**28,907**	**42,547**	**9,893**
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	**36,519**	**(54,062)**	**139**
FUND BALANCES, JULY 1 (as restated)	689,486	200,727	32,116
Increase (Decrease) for Changes in Inventories	—	—	—
Residual Equity Transfers In	23,943	—	—
FUND BALANCES, JUNE 30	**$ 749,948**	**$ 146,665**	**$ 32,255**

MENTAL HEALTH AND RETARDATION	EDUCATION	HIGHWAY SAFETY	HIGHWAY OPERATING	NATURAL RESOURCES	WILDLIFE AND WATERWAYS SAFETY
$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	—	—
—	—	—	—	11,375	—
—	—	—	371,965	—	10,878
—	—	1,638	—	8,113	—
1	753	101,613	55,714	81,073	33,631
—	424	18,910	2,090	1,851	608
622,911	986,635	13,313	899,848	47,029	11,510
—	—	—	—	—	—
166	9,383	11,655	78,552	3,253	4,160
24,279	15,991	24,913	46,597	29,661	3,139
647,357	**1,013,186**	**172,042**	**1,454,766**	**182,355**	**63,926**
—	1,614,928	—	—	—	—
—	14,705	—	—	—	—
711	—	—	—	—	—
653,052	199	158	—	—	—
—	21,715	315,448	—	453	—
—	—	—	—	157,825	56,522
—	—	—	1,708,188	—	—
—	—	—	—	4,569	—
—	—	—	—	6,667	—
—	—	—	—	—	—
—	—	7,050	—	—	2,861
653,763	**1,651,547**	**322,656**	**1,708,188**	**169,514**	**59,383**
(6,406)	**(638,361)**	**(150,614)**	**(253,422)**	**12,841**	**4,543**
—	—	—	—	—	—
2,700	646,740	175,101	552,392	170	966
—	(63,379)	(10,075)	(217,055)	(2,497)	(11)
—	—	—	—	—	—
2,700	**583,361**	**165,026**	**335,337**	**(2,327)**	**955**
(3,706)	**(55,000)**	**14,412**	**81,915**	**10,514**	**5,498**
53,582	111,252	116,887	955,046	126,384	48,739
—	—	—	(3,220)	—	—
—	—	—	—	—	—
$ 49,876	**$ 56,252**	**$ 131,299**	**$ 1,033,741**	**$ 136,898**	**$ 54,237**

(continued)

STATE OF OHIO
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(dollars in thousands)
(continued)

	REVENUE DISTRIBUTION	LOCAL INFRASTRUCTURE AND TRANSPORTATION IMPROVEMENTS	TOBACCO SETTLEMENT
REVENUES:			
Income Taxes	$ 852,476	$ —	$ —
Sales Taxes	310,586	—	—
Corporate and Public Utility Taxes	110,231	—	—
Motor Vehicle Fuel Taxes	1,044,393	—	—
Other Taxes	18,419	—	—
Licenses, Permits and Fees	344,453	—	—
Sales, Services and Charges	—	—	—
Federal Government	—	—	—
Tobacco Settlement	—	—	315,812
Investment Income	3,755	16,688	29,875
Other	64	758	28
TOTAL REVENUES	**2,684,377**	**17,446**	**345,715**
EXPENDITURES:			
CURRENT:			
Primary, Secondary and Other Education	20,464	—	—
Higher Education Support	—	—	257
Public Assistance and Medicaid	—	—	—
Health and Human Services	—	—	5,780
Justice and Public Protection	—	—	174
Environmental Protection and Natural Resources	—	—	—
Transportation	—	—	—
General Government	—	—	—
Community and Economic Development	—	1,090	31
INTERGOVERNMENTAL	1,998,659	160,173	—
CAPITAL OUTLAY	—	—	—
TOTAL EXPENDITURES	**2,019,123**	**161,263**	**6,242**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**665,254**	**(143,817)**	**339,473**
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	122,968	—
Operating Transfers-in	64,095	62,516	—
Operating Transfers-out	(728,241)	—	—
Operating Transfers to Component Units	—	—	(138,063)
TOTAL OTHER FINANCING SOURCES (USES)	**(664,146)**	**185,484**	**(138,063)**
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	**1,108**	**41,667**	**201,410**
FUND BALANCES, JULY 1 (as restated)	126,074	357,922	419,714
Increase (Decrease) for Changes in Inventories	—	—	—
Residual Equity Transfers In	—	—	—
FUND BALANCES, JUNE 30	**$ 127,182**	**$ 399,589**	**$ 621,124**

ARTS FACILITIES IMPROVEMENTS	SPORTS FACILITIES IMPROVEMENTS	TOTAL
$ —	$ —	$ 855,902
—	—	326,372
—	—	121,861
—	—	1,428,441
—	—	57,632
—	—	1,103,122
—	—	42,996
—	—	5,924,921
—	—	315,812
2,666	1,143	197,336
—	—	309,452
2,666	**1,143**	**10,683,847**
—	—	1,635,770
—	—	15,714
—	—	2,714,575
—	—	1,466,053
—	—	494,257
—	—	214,696
—	—	1,709,123
—	—	132,417
—	—	396,846
9,314	3,193	2,171,339
3,621	—	14,636
12,935	**3,193**	**10,965,426**
(10,269)	**(2,050)**	**(281,579)**
—	—	122,968
30,342	24,087	1,658,581
—	—	(1,039,383)
—	—	(138,063)
30,342	**24,087**	**604,103**
20,073	**22,037**	**322,524**
21,163	4,912	3,264,004
—	—	(3,220)
—	—	23,943
$ 41,236	**$ 26,949**	**$ 3,607,251**

STATE OF OHIO

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)

	COMMUNITY AND ECONOMIC DEVELOPMENT		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Income Taxes	$ 3,406	$ 3,406	$ —
Sales Taxes	15,761	15,761	—
Corporate and Public Utility Taxes	254	254	—
Motor Vehicle Fuel Taxes	1,206	1,206	—
Other Taxes	23,938	23,938	—
Licenses, Permits and Fees	182,243	182,243	—
Sales, Services and Charges	10,145	10,145	—
Federal Government	294,547	294,547	—
Tobacco Settlement	—	—	—
Investment Income	12,286	12,286	—
Other	100,915	100,915	—
TOTAL REVENUES	**644,701**	**644,701**	**—**
BUDGETARY EXPENDITURES:			
CURRENT:			
Primary, Secondary and Other Education	1,358	993	365
Higher Education Support	—	—	—
Public Assistance and Medicaid	—	—	—
Health and Human Services	—	—	—
Justice and Public Protection	182,198	150,144	32,054
Environmental Protection and Natural Resources	388	369	19
Transportation	1,891	838	1,053
General Government	147,135	136,563	10,572
Community and Economic Development	553,978	494,557	59,421
INTERGOVERNMENTAL	—	—	—
CAPITAL OUTLAY	—	—	—
DEBT SERVICE	770	—	770
TOTAL BUDGETARY EXPENDITURES	**887,718**	**783,464**	**104,254**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	**(243,017)**	**(138,763)**	**104,254**
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	43,059	43,059	—
Operating Transfers-out	(29,582)	(29,582)	—
Encumbrance Reversions	14,306	14,306	—
TOTAL OTHER FINANCING SOURCES (USES)	**27,783**	**27,783**	**—**
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	**(215,234)**	**(110,980)**	**104,254**
BUDGETARY FUND BALANCES (DEFICITS), JULY 1 (as restated)	70,981	70,981	—
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30	**$ (144,253)**	**$ (39,999)**	**$ 104,254**

JOB, FAMILY AND OTHER HUMAN SERVICES			HEALTH		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
5,525	5,525	—	—	—	—
287,595	287,595	—	20,698	20,698	—
—	—	—	2,583	2,583	—
2,185,190	2,185,190	—	327,820	327,820	—
—	—	—	—	—	—
11,777	11,777	—	376	376	—
165,491	165,491	—	81,574	81,574	—
2,655,578	**2,655,578**	**—**	**433,051**	**433,051**	**—**
303	248	55	—	—	—
1,000	88	912	—	—	—
2,403,797	2,125,448	278,349	—	—	—
477,314	443,805	33,509	472,740	437,045	35,695
45,168	21,621	23,547	10	1	9
—	—	—	—	—	—
—	—	—	—	—	—
2,022	1,793	229	—	—	—
—	—	—	3,946	2,243	1,703
—	—	—	—	—	—
6,457	351	6,106	—	—	—
—	—	—	—	—	—
2,936,061	**2,593,354**	**342,707**	**476,696**	**439,289**	**37,407**
(280,483)	**62,224**	**342,707**	**(43,645)**	**(6,238)**	**37,407**
—	—	—	—	—	—
3,130	3,130	—	2,865	2,865	—
(5,600)	(5,600)	—	(86)	(86)	—
25,292	25,292	—	5,328	5,328	—
22,822	**22,822**	**—**	**8,107**	**8,107**	**—**
(257,661)	**85,046**	**342,707**	**(35,538)**	**1,869**	**37,407**
(816,393)	(816,393)	—	7,923	7,923	—
$ (1,074,054)	**$ (731,347)**	**$ 342,707**	**$ (27,615)**	**$ 9,792**	**$ 37,407**

(continued)

STATE OF OHIO

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)
(continued)

	MENTAL HEALTH AND RETARDATION		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Income Taxes	$ —	$ —	$ —
Sales Taxes	—	—	—
Corporate and Public Utility Taxes	—	—	—
Motor Vehicle Fuel Taxes	—	—	—
Other Taxes	—	—	—
Licenses, Permits and Fees	1	1	—
Sales, Services and Charges	—	—	—
Federal Government	1,342,850	1,342,850	—
Tobacco Settlement	—	—	—
Investment Income	130	130	—
Other	28,415	28,415	—
TOTAL REVENUES	**1,371,396**	**1,371,396**	**—**
BUDGETARY EXPENDITURES:			
CURRENT:			
Primary, Secondary and Other Education	—	—	—
Higher Education Support	—	—	—
Public Assistance and Medicaid	844,022	844,021	1
Health and Human Services	710,019	649,946	60,073
Justice and Public Protection	—	—	—
Environmental Protection and Natural Resources	—	—	—
Transportation	—	—	—
General Government	—	—	—
Community and Economic Development	—	—	—
INTERGOVERNMENTAL	—	—	—
CAPITAL OUTLAY	—	—	—
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	**1,554,041**	**1,493,967**	**60,074**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	**(182,645)**	**(122,571)**	**60,074**
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	—	—	—
Operating Transfers-out	—	—	—
Encumbrance Reversions	5,266	5,266	—
TOTAL OTHER FINANCING SOURCES (USES)	**5,266**	**5,266**	**—**
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	**(177,379)**	**(117,305)**	**60,074**
BUDGETARY FUND BALANCES (DEFICITS), JULY 1 (as restated)	(271,087)	(271,087)	—
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30	**$ (448,466)**	**$ (388,392)**	**$ 60,074**

EDUCATION			HIGHWAY SAFETY		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	1,638	1,638	—
753	753	—	102,091	102,091	—
424	424	—	18,731	18,731	—
1,024,054	1,024,054	—	12,687	12,687	—
—	—	—	—	—	—
6,761	6,761	—	8,599	8,599	—
25,683	25,683	—	28,346	28,346	—
1,057,675	**1,057,675**	**—**	**172,092**	**172,092**	**—**
1,928,504	1,501,258	427,246	—	—	—
8,676	7,294	1,382	—	—	—
—	—	—	—	—	—
234	204	30	215	156	59
25,587	21,856	3,731	349,082	325,496	23,586
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	14,231	9,075	5,156
—	—	—	14,000	10,135	3,865
1,963,001	**1,530,612**	**432,389**	**377,528**	**344,862**	**32,666**
(905,326)	**(472,937)**	**432,389**	**(205,436)**	**(172,770)**	**32,666**
—	—	—	—	—	—
445,969	445,969	—	191,951	191,951	—
187,178	187,178	—	(16,850)	(16,850)	—
110,169	110,169	—	7,410	7,410	—
743,316	**743,316**	**—**	**182,511**	**182,511**	**—**
(162,010)	**270,379**	**432,389**	**(22,925)**	**9,741**	**32,666**
(581,638)	(581,638)	—	103,594	103,594	—
$ (743,648)	**$ (311,259)**	**$ 432,389**	**$ 80,669**	**$ 113,335**	**$ 32,666**

(continued)

STATE OF OHIO

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)
(continued)

	HIGHWAY OPERATING		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Income Taxes	$ —	$ —	$ —
Sales Taxes	—	—	—
Corporate and Public Utility Taxes	—	—	—
Motor Vehicle Fuel Taxes	355,853	355,853	—
Other Taxes	—	—	—
Licenses, Permits and Fees	55,879	55,879	—
Sales, Services and Charges	2,090	2,090	—
Federal Government	888,485	888,485	—
Tobacco Settlement	—	—	—
Investment Income	57,750	57,750	—
Other	65,748	65,748	—
TOTAL REVENUES	**1,425,805**	**1,425,805**	**—**
BUDGETARY EXPENDITURES:			
CURRENT:			
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	2,579,388	1,900,707	678,681
General Government	—	—	—
Community and Economic Development	—	—	—
INTERGOVERNMENTAL	—	—	—
CAPITAL OUTLAY	—	—	—
DEBT SERVICE	48,344	26,206	22,138
TOTAL BUDGETARY EXPENDITURES	**2,627,732**	**1,926,913**	**700,819**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	**(1,201,927)**	**(501,108)**	**700,819**
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	552,392	552,392	—
Operating Transfers-out	(210,889)	(210,889)	—
Encumbrance Reversions	117,437	117,437	—
TOTAL OTHER FINANCING SOURCES (USES)	**458,940**	**458,940**	**—**
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	**(742,987)**	**(42,168)**	**700,819**
BUDGETARY FUND BALANCES (DEFICITS), JULY 1 (as restated)	(501,894)	(501,894)	—
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30	**$ (1,244,881)**	**$ (544,062)**	**$ 700,819**

NATURAL RESOURCES			WILDLIFE AND WATERWAYS SAFETY		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	—	—
11,375	11,375	—	—	—	—
—	—	—	9,805	9,805	—
7,967	7,967	—	—	—	—
81,456	81,456	—	32,874	32,874	—
1,851	1,851	—	608	608	—
48,291	48,291	—	14,566	14,566	—
—	—	—	—	—	—
2,406	2,406	—	3,111	3,111	—
39,326	39,326	—	4,187	4,187	—
192,672	**192,672**	**—**	**65,151**	**65,151**	**—**
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
776	456	320	—	—	—
221,242	179,004	42,238	65,840	57,521	8,319
—	—	—	—	—	—
5,355	4,665	690	—	—	—
10,015	3,513	6,502	—	—	—
—	—	—	—	—	—
—	—	—	25,014	5,703	19,311
—	—	—	—	—	—
237,388	**187,638**	**49,750**	**90,854**	**63,224**	**27,630**
(44,716)	**5,034**	**49,750**	**(25,703)**	**1,927**	**27,630**
—	—	—	—	—	—
4,198	4,198	—	10	10	—
(3,808)	(3,808)	—	(11)	(11)	—
4,672	4,672	—	789	789	—
5,062	**5,062**	**—**	**788**	**788**	**—**
(39,654)	**10,096**	**49,750**	**(24,915)**	**2,715**	**27,630**
98,961	98,961	—	41,912	41,912	—
$ 59,307	**$ 109,057**	**$ 49,750**	**$ 16,997**	**$ 44,627**	**$ 27,630**

(continued)

STATE OF OHIO

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)
(continued)

	REVENUE DISTRIBUTION		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Income Taxes	$ 852,476	$ 852,476	$ —
Sales Taxes	299,370	299,370	—
Corporate and Public Utility Taxes	95,066	95,066	—
Motor Vehicle Fuel Taxes	986,710	986,710	—
Other Taxes	18,441	18,441	—
Licenses, Permits and Fees	518,341	518,341	—
Sales, Services and Charges	—	—	—
Federal Government	—	—	—
Tobacco Settlement	—	—	—
Investment Income	2,983	2,983	—
Other	63	63	—
TOTAL REVENUES	**2,773,450**	**2,773,450**	**—**
BUDGETARY EXPENDITURES:			
CURRENT:			
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	—	—	—
INTERGOVERNMENTAL	2,237,791	2,202,113	35,678
CAPITAL OUTLAY	—	—	—
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	**2,237,791**	**2,202,113**	**35,678**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	**535,659**	**571,337**	**35,678**
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	64,095	64,095	—
Operating Transfers-out	(716,436)	(716,436)	—
Encumbrance Reversions	—	—	—
TOTAL OTHER FINANCING SOURCES (USES)	**(652,341)**	**(652,341)**	**—**
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	**(116,682)**	**(81,004)**	**35,678**
BUDGETARY FUND BALANCES (DEFICITS), JULY 1 (as restated)	287,111	287,111	—
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30	**$ 170,429**	**$ 206,107**	**$ 35,678**

LOCAL INFRASTRUCTURE AND TRANSPORTATION IMPROVEMENTS			TOBACCO SETTLEMENT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	315,812	315,812	—
12,389	12,389	—	23,029	23,029	—
12,675	12,675	—	28	28	—
25,064	**25,064**	**—**	**338,869**	**338,869**	**—**
—	—	—	—	—	—
—	—	—	5,011	278	4,733
—	—	—	—	—	—
—	—	—	244,697	233,907	10,790
—	—	—	669	181	488
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
1,471	1,112	359	22,689	21,150	1,539
648,476	195,954	452,522	15,759	—	15,759
—	—	—	—	—	—
—	—	—	—	—	—
649,947	**197,066**	**452,881**	**288,825**	**255,516**	**33,309**
(624,883)	**(172,002)**	**452,881**	**50,044**	**83,353**	**33,309**
122,969	122,969	—	—	—	—
62,516	62,516	—	281,931	281,931	—
—	—	—	(419,994)	(419,994)	—
11	11	—	—	—	—
185,496	**185,496**	**—**	**(138,063)**	**(138,063)**	**—**
(439,387)	**13,494**	**452,881**	**(88,019)**	**(54,710)**	**33,309**
191,355	191,355	—	419,994	419,994	—
$ (248,032)	**$ 204,849**	**$ 452,881**	**$ 331,975**	**$ 365,284**	**$ 33,309**

(continued)

STATE OF OHIO

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)
(continued)

	ARTS FACILITIES IMPROVEMENTS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Income Taxes	$ —	$ —	$ —
Sales Taxes	—	—	—
Corporate and Public Utility Taxes	—	—	—
Motor Vehicle Fuel Taxes	—	—	—
Other Taxes	—	—	—
Licenses, Permits and Fees	—	—	—
Sales, Services and Charges	—	—	—
Federal Government	—	—	—
Tobacco Settlement	—	—	—
Investment Income	1,840	1,840	—
Other	—	—	—
TOTAL REVENUES	**1,840**	**1,840**	**—**
BUDGETARY EXPENDITURES:			
CURRENT:			
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	—	—	—
INTERGOVERNMENTAL	40,568	15,356	25,212
CAPITAL OUTLAY	15,731	11,326	4,405
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	**56,299**	**26,682**	**29,617**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	**(54,459)**	**(24,842)**	**29,617**
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	30,342	30,342	—
Operating Transfers-in	—	—	—
Operating Transfers-out	—	—	—
Encumbrance Reversions	—	—	—
TOTAL OTHER FINANCING SOURCES (USES)	**30,342**	**30,342**	**—**
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	**(24,117)**	**5,500**	**29,617**
BUDGETARY FUND BALANCES (DEFICITS), JULY 1 (as restated)	14,236	14,236	—
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30	**$ (9,881)**	**$ 19,736**	**$ 29,617**

SPORTS FACILITIES IMPROVEMENTS			TOTAL SPECIAL REVENUE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
$ —	$ —	$ —	$ 855,882	$ 855,882	$ —
—	—	—	315,131	315,131	—
—	—	—	106,695	106,695	—
—	—	—	1,353,574	1,353,574	—
—	—	—	57,509	57,509	—
—	—	—	1,281,931	1,281,931	—
—	—	—	36,432	36,432	—
—	—	—	6,138,490	6,138,490	—
—	—	—	315,812	315,812	—
664	664	—	144,101	144,101	—
—	—	—	552,451	552,451	—
664	**664**	**—**	**11,158,008**	**11,158,008**	**—**
—	—	—	1,930,165	1,502,499	427,666
—	—	—	14,687	7,660	7,027
—	—	—	3,247,819	2,969,469	278,350
—	—	—	1,905,219	1,765,063	140,156
—	—	—	603,490	519,755	83,735
—	—	—	287,470	236,894	50,576
—	—	—	2,581,279	1,901,545	679,734
—	—	—	154,512	143,021	11,491
—	—	—	592,099	522,575	69,524
26,900	20,000	6,900	2,969,494	2,433,423	536,071
—	—	—	61,433	26,455	34,978
—	—	—	63,114	36,341	26,773
26,900	**20,000**	**6,900**	**14,410,781**	**12,064,700**	**2,346,081**
(26,236)	**(19,336)**	**6,900**	**(3,252,773)**	**(906,692)**	**2,346,081**
24,088	24,088	—	177,399	177,399	—
—	—	—	1,652,116	1,652,116	—
—	—	—	(1,216,078)	(1,216,078)	—
—	—	—	290,680	290,680	—
24,088	**24,088**	**—**	**904,117**	**904,117**	**—**
(2,148)	**4,752**	**6,900**	**(2,348,656)**	**(2,575)**	**2,346,081**
1,805	1,805	—	(933,140)	(933,140)	—
$ (343)	**$ 6,557**	**$ 6,900**	**$ (3,281,796)**	**$ (935,715)**	**$ 2,346,081**

DEBT SERVICE FUNDS

The **Debt Service Funds** account for the accumulation of resources for the payment of general long-term debt principal and interest.

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 **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 **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 the improvement of higher education facilities, water pollution controls, 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 **Higher Education Facilities Special Obligations Fund** accounts for the payment of principal and interest on special obligation bonds issued to finance the construction of higher education facilities.

The **Mental Health Facilities Special Obligations Fund** accounts for the payment of principal and interest on special obligation bonds issued to finance the construction of mental health facilities.

The **Parks and Recreation Facilities Special Obligations Fund** accounts for the payment of principal and interest on special obligation bonds issued to finance the construction of parks and recreation projects and state park facilities.

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

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

The **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 Arts and Sports Facilities Commission.

The **Enterprise Revenue Bonds Fund** accounts for the payment of principal and interest on taxable revenue bonds issued to provide a reserve and pledge to secure, in part, the payment of principal and interest on the Ohio Enterprise Bonds, a no commitment debt for the State that is issued under the authority of Section 166.09, Ohio Revised Code.

STATE OF OHIO
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2001
(dollars in thousands)

	ECONOMIC DEVELOPMENT REVENUE BONDS	TRANSPORTATION CERTIFICATES OF PARTICIPATION	COAL RESEARCH/ DEVELOPMENT GENERAL OBLIGATIONS
ASSETS			
Cash Equity with Treasurer	$ —	$ —	$ 49
Cash and Cash Equivalents	—	—	—
Investments	5,367	948	—
Collateral on Lent Securities	1,011	—	21
Receivables:			
Loans, Net	—	—	—
Other	—	—	—
Due from Other Funds	—	—	—
TOTAL ASSETS	**$ 6,378**	**$ 948**	**$ 70**
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accrued Liabilities	$ —	$ —	$ —
Obligations Under Securities Lending	1,011	—	21
Refund and Other Liabilities	—	—	—
Total Liabilities	1,011	—	21
Fund Balances:			
Reserved for:			
Debt Service	5,367	948	49
Noncurrent Portion of Loans Receivable	—	—	—
Other:			
Assets in Excess of Debt Service Requirements	—	—	—
Unreserved/Undesignated (Deficits)	—	—	—
Total Fund Balances	5,367	948	49
TOTAL LIABILITIES AND FUND BALANCES	**$ 6,378**	**$ 948**	**$ 70**

IMPROVEMENTS GENERAL OBLIGATIONS	HIGHWAY IMPROVEMENTS GENERAL OBLIGATIONS	DEVELOPMENT GENERAL OBLIGATIONS	HIGHWAY GENERAL OBLIGATIONS	PUBLIC IMPROVEMENTS GENERAL OBLIGATIONS	VIETNAM CONFLICT COMPENSATION GENERAL OBLIGATIONS
$ 269	$ 7	$ 80	$ 53,555	$ 51	$ —
145	60	320	420	255	28
—	—	—	—	—	—
118	3	35	23,417	22	—
—	—	—	—	—	—
1	—	1	168	—	—
1	—	—	119	—	—
$ 534	**$ 70**	**$ 436**	**$ 77,679**	**$ 328**	**$ 28**
$ —	$ —	$ —	$ —	$ —	$ —
118	3	35	23,417	22	—
130	55	270	170	155	25
248	58	305	23,587	177	25
—	—	—	54,092	—	—
—	—	—	—	—	—
286	12	131	—	151	3
—	—	—	—	—	—
286	12	131	54,092	151	3
$ 534	**$ 70**	**$ 436**	**$ 77,679**	**$ 328**	**$ 28**

(continued)

STATE OF OHIO
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2001
(dollars in thousands)
(continued)

	LOCAL INFRASTRUCTURE IMPROVEMENTS GENERAL OBLIGATIONS	HIGHER EDUCATION FACILITIES SPECIAL OBLIGATIONS	MENTAL HEALTH FACILITIES SPECIAL OBLIGATIONS
ASSETS			
Cash Equity with Treasurer	$ 162	$ —	$ —
Cash and Cash Equivalents	—	231	91
Investments	—	1,150	36
Collateral on Lent Securities	64	—	—
Receivables:			
Loans, Net	—	2,571	—
Other	1	—	—
Due from Other Funds	—	—	—
TOTAL ASSETS	**$ 227**	**$ 3,952**	**$ 127**
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accrued Liabilities	$ —	$ 82	$ —
Obligations Under Securities Lending	64	—	—
Refund and Other Liabilities	—	—	—
Total Liabilities	64	82	—
Fund Balances:			
Reserved for:			
Debt Service	163	1,164	52
Noncurrent Portion of Loans Receivable	—	2,571	—
Other:			
Assets in Excess of Debt Service Requirements	—	135	75
Unreserved/Undesignated (Deficits)	—	—	—
Total Fund Balances	163	3,870	127
TOTAL LIABILITIES AND FUND BALANCES	**$ 227**	**$ 3,952**	**$ 127**

PARKS AND RECREATION FACILITIES SPECIAL OBLIGATIONS	STATE PROJECTS GENERAL OBLIGATIONS	SCHOOL BUILDING PROGRAM SPECIAL OBLIGATIONS	HIGHWAY CAPITAL IMPROVEMENTS GENERAL OBLIGATIONS	INFRASTRUCTURE BANK REVENUE BONDS	HIGHER EDUCATION CAPITAL FACILITIES GENERAL OBLIGATIONS
$ —	$ 46	$ —	$ 5,402	$ —	$ 42
47	—	—	—	—	—
5	—	451	—	182	—
—	19	85	2,169	—	17
—	—	—	—	—	—
—	—	—	14	—	—
—	—	—	10	—	—
$ 52	**$ 65**	**$ 536**	**$ 7,595**	**$ 182**	**$ 59**
$ 3	$ —	$ —	$ 944	$ —	$ 515
—	19	85	2,169	—	17
—	—	—	—	—	—
3	19	85	3,113	—	532
5	46	451	4,482	182	—
—	—	—	—	—	—
44	—	—	—	—	—
—	—	—	—	—	(473)
49	46	451	4,482	182	(473)
$ 52	**$ 65**	**$ 536**	**$ 7,595**	**$ 182**	**$ 59**

(continued)

STATE OF OHIO
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2001
(dollars in thousands)
(continued)

	COMMON SCHOOLS CAPITAL FACILITIES GENERAL OBLIGATIONS	OHIO BUILDING AUTHORITY SPECIAL OBLIGATIONS	TOTAL
ASSETS			
Cash Equity with Treasurer	$ 33	$ —	$ 59,696
Cash and Cash Equivalents	—	8	1,605
Investments	—	48,567	56,706
Collateral on Lent Securities	14	—	26,995
Receivables:			
Loans, Net	—	—	2,571
Other	—	511	696
Due from Other Funds	—	—	130
TOTAL ASSETS	**$ 47**	**$ 49,086**	**$ 148,399**
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accrued Liabilities	$ —	$ 1,032	$ 2,576
Obligations Under Securities Lending	14	—	26,995
Refund and Other Liabilities	—	—	805
Total Liabilities	14	1,032	30,376
Fund Balances:			
Reserved for:			
Debt Service	33	48,054	115,088
Noncurrent Portion of Loans Receivable	—	—	2,571
Other:			
Assets in Excess of Debt Service Requirements	—	—	837
Unreserved/Undesignated (Deficits)	—	—	(473)
Total Fund Balances	33	48,054	118,023
TOTAL LIABILITIES AND FUND BALANCES	**$ 47**	**$ 49,086**	**$ 148,399**

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STATE OF OHIO
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(dollars in thousands)

	ECONOMIC DEVELOPMENT REVENUE BONDS	TRANSPORTATION CERTIFICATES OF PARTICIPATION	COAL RESEARCH/ DEVELOPMENT GENERAL OBLIGATIONS
REVENUES:			
Motor Vehicle Fuel Taxes	$ —	$ —	$ —
Licenses, Permits and Fees	—	—	—
Investment Income	307	68	17
Other	—	696	—
TOTAL REVENUES	**307**	**764**	**17**
EXPENDITURES:			
DEBT SERVICE	16,132	764	7,244
TOTAL EXPENDITURES	**16,132**	**764**	**7,244**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**(15,825)**	—	**(7,227)**
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Refunding Bond Proceeds	—	—	—
Payment to Refunded Bond Escrow Agents	—	—	—
Operating Transfers-in	15,818	—	7,226
Operating Transfers-out	—	—	(20)
TOTAL OTHER FINANCING SOURCES (USES)	**15,818**	—	**7,206**
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	**(7)**	—	**(21)**
FUND BALANCES, JULY 1	5,374	948	70
Residual Equity Transfers-out	—	—	—
FUND BALANCES (DEFICITS), JUNE 30	**$ 5,367**	**$ 948**	**$ 49**

IMPROVEMENTS GENERAL OBLIGATIONS	HIGHWAY IMPROVEMENTS GENERAL OBLIGATIONS	DEVELOPMENT GENERAL OBLIGATIONS	HIGHWAY GENERAL OBLIGATIONS	PUBLIC IMPROVEMENTS GENERAL OBLIGATIONS	VIETNAM CONFLICT COMPENSATION GENERAL OBLIGATIONS
$ —	$ —	$ —	$ 29,013	$ —	$ —
—	—	—	15,131	—	—
22	6	8	5,555	6	—
—	—	—	—	—	—
22	**6**	**8**	**49,699**	**6**	**—**
—	—	—	51,636	—	—
—	—	—	**51,636**	—	—
22	**6**	**8**	**(1,937)**	**6**	**—**
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	(9)	(35)	(9)	—
—	—	**(9)**	**(35)**	**(9)**	**—**
22	**6**	**(1)**	**(1,972)**	**(3)**	**—**
264	6	132	56,064	154	3
—	—	—	—	—	—
$ 286	**$ 12**	**$ 131**	**$ 54,092**	**$ 151**	**$ 3**

(continued)

STATE OF OHIO
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(dollars in thousands)
(continued)

	LOCAL INFRASTRUCTURE IMPROVEMENTS GENERAL OBLIGATIONS	HIGHER EDUCATION FACILITIES SPECIAL OBLIGATIONS	MENTAL HEALTH FACILITIES SPECIAL OBLIGATIONS
REVENUES:			
Motor Vehicle Fuel Taxes	$ —	$ —	$ —
Licenses, Permits and Fees	—	—	—
Investment Income	171	69	21
Other	—	209	123
TOTAL REVENUES	**171**	**278**	**144**
EXPENDITURES:			
DEBT SERVICE	132,042	331,630	55,891
TOTAL EXPENDITURES	**132,042**	**331,630**	**55,891**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**(131,871)**	**(331,352)**	**(55,747)**
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Refunding Bond Proceeds	—	424,499	59,289
Payment to Refunded Bond Escrow Agents	—	(420,264)	(58,709)
Operating Transfers-in	132,095	325,135	55,131
Operating Transfers-out	(67)	—	—
TOTAL OTHER FINANCING SOURCES (USES)	**132,028**	**329,370**	**55,711**
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	**157**	**(1,982)**	**(36)**
FUND BALANCES, JULY 1	6	5,852	163
Residual Equity Transfers-out	—	—	—
FUND BALANCES (DEFICITS), JUNE 30	**$ 163**	**$ 3,870**	**$ 127**

PARKS AND RECREATION FACILITIES SPECIAL OBLIGATIONS	STATE PROJECTS GENERAL OBLIGATIONS	SCHOOL BUILDING PROGRAM SPECIAL OBLIGATIONS	HIGHWAY CAPITAL IMPROVEMENTS GENERAL OBLIGATIONS	INFRASTRUCTURE BANK REVENUE BONDS	HIGHER EDUCATION CAPITAL FACILITIES GENERAL OBLIGATIONS
$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	—	—
31	17	28	4,946	177	37
60	—	—	—	—	—
91	**17**	**28**	**4,946**	**177**	**37**
12,735	15,532	41,784	113,652	11,431	33,498
12,735	**15,532**	**41,784**	**113,652**	**11,431**	**33,498**
(12,644)	**(15,515)**	**(41,756)**	**(108,706)**	**(11,254)**	**(33,461)**
105	—	—	—	—	5,125
20,998	—	—	—	—	—
(20,777)	—	—	—	—	—
11,844	15,517	41,707	111,528	11,277	27,968
—	(51)	—	(39)	—	(113)
12,170	**15,466**	**41,707**	**111,489**	**11,277**	**32,980**
(474)	**(49)**	**(49)**	**2,783**	**23**	**(481)**
523	95	500	1,699	159	8
—	—	—	—	—	—
$ 49	**$ 46**	**$ 451**	**$ 4,482**	**$ 182**	**$ (473)**

(continued)

STATE OF OHIO
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(dollars in thousands)
(continued)

	COMMON SCHOOLS CAPITAL FACILITIES GENERAL OBLIGATIONS	OHIO BUILDING AUTHORITY SPECIAL OBLIGATIONS	ENTERPRISE REVENUE BONDS
REVENUES:			
Motor Vehicle Fuel Taxes	$ —	$ —	$ —
Licenses, Permits and Fees	—	—	—
Investment Income	21	3,077	2,112
Other	—	—	—
TOTAL REVENUES	**21**	**3,077**	**2,112**
EXPENDITURES:			
DEBT SERVICE	27,801	281,026	1,393
TOTAL EXPENDITURES	**27,801**	**281,026**	**1,393**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**(27,780)**	**(277,949)**	**719**
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Refunding Bond Proceeds	—	—	—
Payment to Refunded Bond Escrow Agents	—	—	—
Operating Transfers-in	27,893	279,839	—
Operating Transfers-out	(85)	(4,209)	(8,340)
TOTAL OTHER FINANCING SOURCES (USES)	**27,808**	**275,630**	**(8,340)**
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	**28**	**(2,319)**	**(7,621)**
FUND BALANCES, JULY 1	5	50,373	31,564
Residual Equity Transfers-out	—	—	(23,943)
FUND BALANCES (DEFICITS), JUNE 30	**$ 33**	**$ 48,054**	**$ —**

TOTAL
$ 29,013
15,131
16,696
1,088
61,928
1,134,191
1,134,191
(1,072,263)
5,230
504,786
(499,750)
1,062,978
(12,977)
1,060,267
(11,996)
153,962
(23,943)
$ 118,023

STATE OF OHIO

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)

	COAL RESEARCH / DEVELOPMENT GENERAL OBLIGATIONS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Motor Vehicle Fuel Taxes	$ —	$ —	$ —
Licenses, Permits and Fees	—	—	—
Investment Income	12	12	—
Other	7,227	7,227	—
TOTAL REVENUES	7,239	7,239	—
BUDGETARY EXPENDITURES:			
DEBT SERVICE	7,760	7,267	493
TOTAL BUDGETARY EXPENDITURES	7,760	7,267	493
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	(521)	(28)	493
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	—	—	—
TOTAL OTHER FINANCING SOURCES (USES)	—	—	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	(521)	(28)	493
BUDGETARY FUND BALANCES (DEFICITS), JULY 1	76	76	—
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30	$ (445)	$ 48	$ 493

IMPROVEMENTS GENERAL OBLIGATIONS			HIGHWAY IMPROVEMENTS GENERAL OBLIGATIONS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	—	—
17	17	—	5	5	—
—	—	—	—	—	—
17	**17**	**—**	**5**	**5**	**—**
—	—	—	—	—	—
—	—	—	—	—	—
17	**17**	**—**	**5**	**5**	**—**
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
17	**17**	**—**	**5**	**5**	**—**
250	250	—	1	1	—
$ 267	**$ 267**	**$ —**	**$ 6**	**$ 6**	**$ —**

(continued)

STATE OF OHIO

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)
(continued)

	DEVELOPMENT GENERAL OBLIGATIONS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Motor Vehicle Fuel Taxes	$ —	$ —	$ —
Licenses, Permits and Fees	—	—	—
Investment Income	5	5	—
Other	—	—	—
TOTAL REVENUES	5	5	—
BUDGETARY EXPENDITURES:			
DEBT SERVICE	9	9	—
TOTAL BUDGETARY EXPENDITURES	9	9	—
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	(4)	(4)	—
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	—	—	—
TOTAL OTHER FINANCING SOURCES (USES)	—	—	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	(4)	(4)	—
BUDGETARY FUND BALANCES (DEFICITS), JULY 1	83	83	—
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30	$ 79	$ 79	$ —

HIGHWAY GENERAL OBLIGATIONS			PUBLIC IMPROVEMENTS GENERAL OBLIGATIONS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
$ 29,013	$ 29,013	$ —	$ —	$ —	$ —
15,131	15,131	—	—	—	—
4,078	4,078	—	4	4	—
—	—	—	—	—	—
48,222	**48,222**	**—**	**4**	**4**	**—**
51,686	51,671	15	9	9	—
51,686	**51,671**	**15**	**9**	**9**	**—**
(3,464)	**(3,449)**	**15**	**(5)**	**(5)**	**—**
—	—	—	—	—	—
—	—	—	—	—	—
—	**—**	**—**	**—**	**—**	**—**
(3,464)	**(3,449)**	**15**	**(5)**	**(5)**	**—**
56,492	56,492	—	55	55	—
$ 53,028	**$ 53,043**	**$ 15**	**$ 50**	**$ 50**	**$ —**

(continued)

STATE OF OHIO

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)
(continued)

	LOCAL INFRASTRUCTURE IMPROVEMENTS GENERAL OBLIGATIONS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Motor Vehicle Fuel Taxes	$ —	$ —	$ —
Licenses, Permits and Fees	—	—	—
Investment Income	130	130	—
Other	132,095	132,095	—
TOTAL REVENUES	132,225	132,225	—
BUDGETARY EXPENDITURES:			
DEBT SERVICE	134,062	132,658	1,404
TOTAL BUDGETARY EXPENDITURES	134,062	132,658	1,404
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	(1,837)	(433)	1,404
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	549	549	—
Operating Transfers-in	—	—	—
TOTAL OTHER FINANCING SOURCES (USES)	549	549	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	(1,288)	116	1,404
BUDGETARY FUND BALANCES (DEFICITS), JULY 1	29	29	—
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30	$ (1,259)	$ 145	$ 1,404

STATE PROJECTS GENERAL OBLIGATIONS			HIGHWAY CAPITAL IMPROVEMENTS GENERAL OBLIGATIONS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	—	—
15	15	—	3,797	3,797	—
15,517	15,517	—	—	—	—
15,532	**15,532**	**—**	**3,797**	**3,797**	**—**
15,711	15,697	14	113,839	113,757	82
15,711	**15,697**	**14**	**113,839**	**113,757**	**82**
(179)	**(165)**	**14**	**(110,042)**	**(109,960)**	**82**
—	—	—	944	944	—
—	—	—	111,528	111,528	—
—	**—**	**—**	**112,472**	**112,472**	**—**
(179)	**(165)**	**14**	**2,430**	**2,512**	**82**
209	209	—	2,400	2,400	—
$ 30	**$ 44**	**$ 14**	**$ 4,830**	**$ 4,912**	**$ 82**

(continued)

STATE OF OHIO

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)
(continued)

	HIGHER EDUCATION CAPITAL FACILITIES GENERAL OBLIGATIONS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Motor Vehicle Fuel Taxes	$ —	$ —	$ —
Licenses, Permits and Fees	—	—	—
Investment Income	32	32	—
Other	27,968	27,968	—
TOTAL REVENUES	28,000	28,000	—
BUDGETARY EXPENDITURES:			
DEBT SERVICE	40,374	34,100	6,274
TOTAL BUDGETARY EXPENDITURES	40,374	34,100	6,274
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	(12,374)	(6,100)	6,274
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	5,640	5,640	—
Operating Transfers-in	—	—	—
TOTAL OTHER FINANCING SOURCES (USES)	5,640	5,640	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	(6,734)	(460)	6,274
BUDGETARY FUND BALANCES (DEFICITS), JULY 1	499	499	—
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30	$ (6,235)	$ 39	$ 6,274

COMMON SCHOOLS CAPITAL FACILITIES GENERAL OBLIGATIONS			TOTAL DEBT SERVICE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
$ —	$ —	$ —	$ 29,013	$ 29,013	$ —
—	—	—	15,131	15,131	—
15	15	—	8,110	8,110	—
27,893	27,893	—	210,700	210,700	—
27,908	**27,908**	**—**	**262,954**	**262,954**	**—**
28,550	28,095	455	392,000	383,263	8,737
28,550	**28,095**	**455**	**392,000**	**383,263**	**8,737**
(642)	**(187)**	**455**	**(129,046)**	**(120,309)**	**8,737**
209	209	—	7,342	7,342	—
—	—	—	111,528	111,528	—
209	**209**	**—**	**118,870**	**118,870**	**—**
(433)	**22**	**455**	**(10,176)**	**(1,439)**	**8,737**
9	9	—	60,103	60,103	—
$ (424)	**$ 31**	**$ 455**	**$ 49,927**	**$ 58,664**	**$ 8,737**

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CAPITAL PROJECTS FUNDS

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

The **Infrastructure Bank Obligations Fund** accounts for bond proceeds that finance the Spring-Sandusky Highway Project in Columbus.

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

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

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

The **Ohio Building Authority Fund** accounts for bond proceeds that finance the construction of state office buildings and rehabilitation and correctional facilities.

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

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

The **Transportation Building Improvements Fund** accounts for bond proceeds that finance capital improvements for the Department of Transportation.

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

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

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

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

STATE OF OHIO
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2001
(dollars in thousands)

	INFRASTRUCTURE BANK OBLIGATIONS	HIGHER EDUCATION IMPROVEMENTS	MENTAL HEALTH/ MENTAL RETARDATION FACILITIES IMPROVEMENTS
ASSETS			
Cash Equity with Treasurer	$ 10,817	$ 97,015	$ 6,504
Investments	—	—	—
Collateral on Lent Securities	4,754	42,591	2,802
Receivables:			
Other	34	316	20
Due from Other Funds	24	223	14
TOTAL ASSETS	**$ 15,629**	**$ 140,145**	**$ 9,340**
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	$ 1,561	$ 35,548	$ 2,623
Obligations Under Securities Lending	4,754	42,591	2,802
Due to Other Funds	—	—	—
Advances from Other Funds	20,000	—	—
Total Liabilities	26,315	78,139	5,425
Fund Balances:			
Reserved for:			
Encumbrances	34,279	204,341	24,530
Other:			
Loan Commitments	—	521	—
Unreserved/Undesignated (Deficits)	(44,965)	(142,856)	(20,615)
Total Fund Balances	(10,686)	62,006	3,915
TOTAL LIABILITIES AND FUND BALANCES	**$ 15,629**	**$ 140,145**	**$ 9,340**

PARKS AND RECREATION IMPROVEMENTS	OHIO BUILDING AUTHORITY	ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS	YOUTH SERVICES BUILDING IMPROVEMENTS	TRANSPORTATION BUILDING IMPROVEMENTS	ADULT CORRECTIONAL BUILDING IMPROVEMENTS
$ 20,588	$ —	$ 115,932	$ 37,139	$ 241	$ 76,837
—	10,286	—	—	—	—
9,037	—	51,022	16,311	105	33,648
65	42	376	117	1	244
46	—	266	83	1	172
$ 29,736	**$ 10,328**	**$ 167,596**	**$ 53,650**	**$ 348**	**$ 110,901**
$ 951	$ 243	$ 3,983	$ 1,765	$ —	$ 3,544
9,037	—	51,022	16,311	105	33,648
—	—	—	22	—	14
—	—	—	—	—	—
9,988	243	55,005	18,098	105	37,206
20,568	—	69,005	20,176	542	54,483
—	—	—	—	—	—
(820)	10,085	43,586	15,376	(299)	19,212
19,748	10,085	112,591	35,552	243	73,695
$ 29,736	**$ 10,328**	**$ 167,596**	**$ 53,650**	**$ 348**	**$ 110,901**

(continued)

STATE OF OHIO
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2001
(dollars in thousands)
(continued)

	HIGHWAY SAFETY BUILDING IMPROVEMENTS	OHIO PARKS AND NATURAL RESOURCES	HIGHWAY CAPITAL IMPROVEMENT
ASSETS			
Cash Equity with Treasurer	$ 23,542	$ 10,544	$ 205,905
Investments	—	—	—
Collateral on Lent Securities	10,359	4,591	90,443
Receivables:			
Other	75	33	651
Due from Other Funds	53	24	460
TOTAL ASSETS	**$ 34,029**	**$ 15,192**	**$ 297,459**
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	$ 87	$ 2,477	$ 10,527
Obligations Under Securities Lending	10,359	4,591	90,443
Due to Other Funds	—	—	164
Advances from Other Funds	—	—	—
Total Liabilities	10,446	7,068	101,134
Fund Balances:			
Reserved for:			
Encumbrances	11,134	28,878	161,521
Other:			
Loan Commitments	—	—	—
Unreserved/Undesignated (Deficits)	12,449	(20,754)	34,804
Total Fund Balances	23,583	8,124	196,325
TOTAL LIABILITIES AND FUND BALANCES	**$ 34,029**	**$ 15,192**	**$ 297,459**

	TOTAL
$	605,064
	10,286
	265,663
	1,974
	1,366
$	**884,353**

$	63,309
	265,663
	200
	20,000
	349,172
	629,457
	521
	(94,797)
	535,181
$	**884,353**

STATE OF OHIO

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)

	INFRASTRUCTURE BANK OBLIGATIONS	HIGHER EDUCATION IMPROVEMENTS	MENTAL HEALTH/ MENTAL RETARDATION FACILITIES IMPROVEMENTS
REVENUES:			
Investment Income	$ 727	$ 7,468	$ 1,614
Other	—	17	1
TOTAL REVENUES	**727**	**7,485**	**1,615**
EXPENDITURES:			
CURRENT:			
Higher Education Support	—	53,272	—
CAPITAL OUTLAY	24,105	—	30,044
DEBT SERVICE	—	—	—
TOTAL EXPENDITURES	**24,105**	**53,272**	**30,044**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**(23,378)**	**(45,787)**	**(28,429)**
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	302,827	—
Operating Transfers-in	—	—	—
Operating Transfers-out	—	(587)	—
Operating Transfers to Component Units	—	(248,134)	—
TOTAL OTHER FINANCING SOURCES (USES)	—	**54,106**	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	**(23,378)**	**8,319**	**(28,429)**
FUND BALANCES, JULY 1 (as restated)	12,692	53,687	32,344
Residual Equity Transfers-out	—	—	—
FUND BALANCES (DEFICITS), JUNE 30	**$ (10,686)**	**$ 62,006**	**$ 3,915**

PARKS AND RECREATION IMPROVEMENTS	OHIO BUILDING AUTHORITY	ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS	YOUTH SERVICES BUILDING IMPROVEMENTS	TRANSPORTATION BUILDING IMPROVEMENTS	ADULT CORRECTIONAL BUILDING IMPROVEMENTS
$ 1,089	$ 388	$ 4,222	$ 2,147	$ 39	$ 6,732
79	—	—	1	—	2,796
1,168	**388**	**4,222**	**2,148**	**39**	**9,528**
—	—	—	—	—	—
14,794	4,270	47,213	23,848	12	54,022
1,070	—	—	—	—	—
15,864	**4,270**	**47,213**	**23,848**	**12**	**54,022**
(14,696)	**(3,882)**	**(42,991)**	**(21,700)**	**27**	**(44,494)**
25,147	239,541	—	—	—	—
—	7,126	124,067	41,041	—	—
—	(239,887)	(7,126)	—	—	—
—	—	—	—	—	—
25,147	**6,780**	**116,941**	**41,041**	—	—
10,451	**2,898**	**73,950**	**19,341**	**27**	**(44,494)**
9,297	7,187	40,809	16,211	216	118,189
—	—	(2,168)	—	—	—
$ 19,748	**$ 10,085**	**$ 112,591**	**$ 35,552**	**$ 243**	**$ 73,695**

(continued)

STATE OF OHIO
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(dollars in thousands)
(continued)

	HIGHWAY SAFETY BUILDING IMPROVEMENTS	OHIO PARKS AND NATURAL RESOURCES	HIGHWAY CAPITAL IMPROVEMENT
REVENUES:			
Investment Income	$ 771	$ 1,589	$ 11,409
Other	525	64	3,492
TOTAL REVENUES	**1,296**	**1,653**	**14,901**
EXPENDITURES:			
CURRENT:			
Higher Education Support	—	—	—
CAPITAL OUTLAY	2,612	23,259	173,002
DEBT SERVICE	—	—	—
TOTAL EXPENDITURES	**2,612**	**23,259**	**173,002**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**(1,316)**	**(21,606)**	**(158,101)**
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	208,115
Operating Transfers-in	20,004	—	—
Operating Transfers-out	—	—	—
Operating Transfers to Component Units	—	—	—
TOTAL OTHER FINANCING SOURCES (USES)	**20,004**	—	**208,115**
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	**18,688**	**(21,606)**	**50,014**
FUND BALANCES, JULY 1 (as restated)	4,895	29,730	146,311
Residual Equity Transfers-out	—	—	—
FUND BALANCES (DEFICITS), JUNE 30	**$ 23,583**	**$ 8,124**	**$ 196,325**

TOTAL
$ 38,195
6,975
45,170
53,272
397,181
1,070
451,523
(406,353)
775,630
192,238
(247,600)
(248,134)
472,134
65,781
471,568
(2,168)
$ 535,181

STATE OF OHIO

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)

	INFRASTRUCTURE BANK OBLIGATIONS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Investment Income	$ 414	$ 414	$ —
Other	—	—	—
TOTAL REVENUES	**414**	**414**	**—**
BUDGETARY EXPENDITURES:			
CAPITAL OUTLAY	38,131	38,098	33
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	**38,131**	**38,098**	**33**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	**(37,717)**	**(37,684)**	**33**
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	20,000	20,000	—
Operating Transfers-out	—	—	—
Encumbrance Reversions	170	170	—
TOTAL OTHER FINANCING SOURCES (USES)	**20,170**	**20,170**	**—**
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	**(17,547)**	**(17,514)**	**33**
BUDGETARY FUND BALANCES (DEFICITS), JULY 1 (as restated)	(7,550)	(7,550)	—
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30	**$ (25,097)**	**$ (25,064)**	**$ 33**

HIGHER EDUCATION IMPROVEMENTS			MENTAL HEALTH/MENTAL RETARDATION FACILITIES IMPROVEMENTS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
$ 4,232	$ 4,232	$ —	$ 1,264	$ 1,264	$ —
19	19	—	1	1	—
4,251	**4,251**	**—**	**1,265**	**1,265**	**—**
982,338	376,097	606,241	145,121	28,986	116,135
—	—	—	—	—	—
982,338	**376,097**	**606,241**	**145,121**	**28,986**	**116,135**
(978,087)	**(371,846)**	**606,241**	**(143,856)**	**(27,721)**	**116,135**
302,827	302,827	—	—	—	—
15,537	15,537	—	—	—	—
(15,537)	(15,537)	—	—	—	—
373	373	—	245	245	—
303,200	**303,200**	**—**	**245**	**245**	**—**
(674,887)	**(68,646)**	**606,241**	**(143,611)**	**(27,476)**	**116,135**
(72,810)	(72,810)	—	7,098	7,098	—
$ (747,697)	**$ (141,456)**	**$ 606,241**	**$ (136,513)**	**$ (20,378)**	**$ 116,135**

(continued)

STATE OF OHIO

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)
(continued)

	PARKS AND RECREATION IMPROVEMENTS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Investment Income	$ 876	$ 876	$ —
Other	79	79	—
TOTAL REVENUES	955	955	—
BUDGETARY EXPENDITURES:			
CAPITAL OUTLAY	67,850	16,748	51,102
DEBT SERVICE	1,070	1,070	—
TOTAL BUDGETARY EXPENDITURES	68,920	17,818	51,102
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	(67,965)	(16,863)	51,102
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	25,147	25,147	—
Operating Transfers-in	—	—	—
Operating Transfers-out	—	—	—
Encumbrance Reversions	33	33	—
TOTAL OTHER FINANCING SOURCES (USES)	25,180	25,180	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	(42,785)	8,317	51,102
BUDGETARY FUND BALANCES (DEFICITS), JULY 1 (as restated)	(9,365)	(9,365)	—
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30	$ (52,150)	$ (1,048)	$ 51,102

ADMINISTRATIVE SERVICES BUILDING IMPROVEMENTS			YOUTH SERVICES BUILDING IMPROVEMENTS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
$ 2,446	$ 2,446	$ —	$ 1,437	$ 1,437	$ —
—	—	—	1	1	—
2,446	**2,446**	**—**	**1,438**	**1,438**	**—**
387,850	88,314	299,536	66,739	13,700	53,039
—	—	—	—	—	—
387,850	**88,314**	**299,536**	**66,739**	**13,700**	**53,039**
(385,404)	**(85,868)**	**299,536**	**(65,301)**	**(12,262)**	**53,039**
124,067	124,067	—	41,041	41,041	—
—	—	—	—	—	—
—	—	—	—	—	—
371	371	—	12	12	—
124,438	**124,438**	**—**	**41,053**	**41,053**	**—**
(260,966)	**38,570**	**299,536**	**(24,248)**	**28,791**	**53,039**
4,129	4,129	—	(13,807)	(13,807)	—
$ (256,837)	**$ 42,699**	**$ 299,536**	**$ (38,055)**	**$ 14,984**	**$ 53,039**

(continued)

STATE OF OHIO

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)
(continued)

	TRANSPORTATION BUILDING IMPROVEMENTS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Investment Income	$ 15	$ 15	$ —
Other	—	—	—
TOTAL REVENUES	15	15	—
BUDGETARY EXPENDITURES:			
CAPITAL OUTLAY	—	—	—
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	—	—	—
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	15	15	—
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	—	—	—
Operating Transfers-out	—	—	—
Encumbrance Reversions	2,281	2,281	—
TOTAL OTHER FINANCING SOURCES (USES)	2,281	2,281	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	2,296	2,296	—
BUDGETARY FUND BALANCES (DEFICITS), JULY 1 (as restated)	(2,599)	(2,599)	—
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30	$ (303)	$ (303)	$ —

ADULT CORRECTIONAL BUILDING IMPROVEMENTS			HIGHWAY SAFETY BUILDING IMPROVEMENTS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
$ 4,958	$ 4,958	$ —	$ 508	$ 508	$ —
1,296	1,296	—	525	525	—
6,254	**6,254**	**—**	**1,033**	**1,033**	**—**
289,274	59,420	229,854	35,685	9,845	25,840
—	—	—	—	—	—
289,274	**59,420**	**229,854**	**35,685**	**9,845**	**25,840**
(283,020)	**(53,166)**	**229,854**	**(34,652)**	**(8,812)**	**25,840**
1,500	1,500	—	20,004	20,004	—
—	—	—	—	—	—
—	—	—	—	—	—
341	341	—	753	753	—
1,841	**1,841**	**—**	**20,757**	**20,757**	**—**
(281,179)	**(51,325)**	**229,854**	**(13,895)**	**11,945**	**25,840**
69,516	69,516	—	300	300	—
$ (211,663)	**$ 18,191**	**$ 229,854**	**$ (13,595)**	**$ 12,245**	**$ 25,840**

(continued)

STATE OF OHIO

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)
(continued)

	OHIO PARKS AND NATURAL RESOURCES		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Investment Income	$ 1,137	$ 1,137	$ —
Other	65	65	—
TOTAL REVENUES	1,202	1,202	—
BUDGETARY EXPENDITURES:			
CAPITAL OUTLAY	126,413	35,440	90,973
DEBT SERVICE	—	—	—
TOTAL BUDGETARY EXPENDITURES	126,413	35,440	90,973
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) BUDGETARY EXPENDITURES	(125,211)	(34,238)	90,973
OTHER FINANCING SOURCES (USES):			
Bond Proceeds	—	—	—
Operating Transfers-in	—	—	—
Operating Transfers-out	—	—	—
Encumbrance Reversions	218	218	—
TOTAL OTHER FINANCING SOURCES (USES)	218	218	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) BUDGETARY EXPENDITURES AND OTHER FINANCING USES	(124,993)	(34,020)	90,973
BUDGETARY FUND BALANCES (DEFICITS), JULY 1 (as restated)	13,067	13,067	—
BUDGETARY FUND BALANCES (DEFICITS), JUNE 30	$ (111,926)	$ (20,953)	$ 90,973

HIGHWAY CAPITAL IMPROVEMENT			TOTAL CAPITAL PROJECTS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
$ 8,148	$ 8,148	$ —	$ 25,435	$ 25,435	$ —
3,492	3,492	—	5,478	5,478	—
11,640	**11,640**	**—**	**30,913**	**30,913**	**—**
122,720	114,416	8,304	2,262,121	781,064	1,481,057
—	—	—	1,070	1,070	—
122,720	**114,416**	**8,304**	**2,263,191**	**782,134**	**1,481,057**
(111,080)	**(102,776)**	**8,304**	**(2,232,278)**	**(751,221)**	**1,481,057**
208,115	208,115	—	722,701	722,701	—
—	—	—	35,537	35,537	—
—	—	—	(15,537)	(15,537)	—
22,842	22,842	—	27,639	27,639	—
230,957	**230,957**	**—**	**770,340**	**770,340**	**—**
119,877	**128,181**	**8,304**	**(1,461,938)**	**19,119**	**1,481,057**
(95,457)	(95,457)	—	(107,478)	(107,478)	—
$ 24,420	**$ 32,724**	**$ 8,304**	**$ (1,569,416)**	**$ (88,359)**	**$ 1,481,057**

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ENTERPRISE FUNDS

The **Enterprise Funds** account for operations that are financed and operated in a manner similar to private business enterprises — where the State's intent is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the State has decided that periodic determination of net income is appropriate for accountability purposes.

The **Tuition Trust Authority Fund** accounts for the operations of the Ohio Tuition Trust Authority, including the guaranteed option college savings plan backed by the State of Ohio (formerly known as the Ohio Prepaid Tuition Program).

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

The **Ohio Lottery Commission Fund** accounts for the operations of the Ohio Lottery Commission.

The **Workers' Compensation Fund** accounts for the operations of the Ohio Bureau of Workers' Compensation and the Ohio Industrial Commission.

The **Underground Parking Garage Fund** accounts for the operations of the statehouse underground parking garage in Columbus, Ohio.

The **Office of Auditor of State Fund** accounts for the operations of the Ohio Auditor of State.

STATE OF OHIO
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2001
(dollars in thousands)

	TUITION TRUST AUTHORITY	LIQUOR CONTROL	OHIO LOTTERY COMMISSION
ASSETS			
Current Assets:			
Cash Equity with Treasurer	$ 53	$ 9,127	$ 41,877
Cash and Cash Equivalents	243	7,367	9,381
Investments	46,204	—	—
Collateral on Lent Securities	23	4,029	18,183
Receivables:			
Premiums and Assessments	—	—	—
Investment Trade	—	—	—
Other	79	—	37,237
Due from Other Funds	—	7	—
Inventories	—	26,829	—
Other Assets	—	161	5,272
Total Current Assets	46,602	47,520	111,950
Restricted Assets:			
Cash Equity with Treasurer	—	—	19,565
Dedicated Investments	505,706	—	1,108,761
Collateral on Lent Securities	—	—	508,251
Other Receivables	—	—	5,625
Total Restricted Assets	505,706	—	1,642,202
Noncurrent Assets-Investments	—	—	—
Fixed Assets (net of accumulated depreciation)	196	2,460	5,185
TOTAL ASSETS	**$ 552,504**	**$ 49,980**	**$ 1,759,337**
LIABILITIES AND FUND EQUITY			
Current Liabilities:			
Accounts Payable	$ 207	$ 18,927	$ 9,799
Accrued Liabilities	161	656	43
Obligations Under Securities Lending	23	4,029	18,182
Investment Trade Payable	—	—	—
Due to Other Funds	—	2,473	—
Deferred Revenue	—	—	767
Refund and Other Liabilities	9,073	1,629	20,443
Revenue Bonds	—	—	—
Total Current Liabilities	9,464	27,714	49,234
Liabilities Payable from Restricted Assets:			
Deferred Prize Awards Payable	—	—	1,067,945
Obligations Under Securities Lending	—	—	508,251
Benefits Payable	486,800	—	—
Total Liabilities Payable from Restricted Assets	486,800	—	1,576,196
Noncurrent Liabilities:			
Accrued Liabilities	—	2,400	2,301
Benefits Payable	—	—	—
Revenue Bonds	—	—	—
Total Noncurrent Liabilities	—	2,400	2,301
Total Liabilities	496,264	30,114	1,627,731
Fund Equity:			
Contributed Capital	—	—	—
Retained Earnings:			
Reserved For:			
Tuition Benefits Payable	18,906	—	—
Insurance Claims Payable	—	—	—
Deferred Lottery Prizes	—	—	66,006
Unreserved	37,334	19,866	65,600
Total Fund Equity	56,240	19,866	131,606
TOTAL LIABILITIES AND FUND EQUITY	**$ 552,504**	**$ 49,980**	**$ 1,759,337**

WORKERS' COMPENSATION	UNDERGROUND PARKING GARAGE	OFFICE OF AUDITOR OF STATE	TOTAL
$ 5,189	$ 2,072	$ 10,858	$ 69,176
1,680,942	—	—	1,697,933
—	—	—	46,204
1,972,713	907	—	1,995,855
1,138,723	—	—	1,138,723
506,890	—	—	506,890
275,226	49	8,921	321,512
—	—	1,681	1,688
—	—	—	26,829
14,452	—	—	19,885
5,594,135	3,028	21,460	5,824,695
—	—	—	19,565
—	—	—	1,614,467
—	—	—	508,251
—	—	—	5,625
—	—	—	2,147,908
17,193,974	—	—	17,193,974
170,642	7,139	7,768	193,390
$ 22,958,751	**$ 10,167**	**$ 29,228**	**$ 25,359,967**
$ 14,442	$ 146	$ 853	$ 44,374
—	42	2,635	3,537
1,972,713	907	—	1,995,854
1,538,047	—	—	1,538,047
—	—	—	2,473
428,017	4	—	428,788
1,787,167	—	74	1,818,386
9,000	—	—	9,000
5,749,386	1,099	3,562	5,840,459
—	—	—	1,067,945
—	—	—	508,251
—	—	—	486,800
—	—	—	2,062,996
19,932	113	6,227	30,973
12,504,943	—	—	12,504,943
168,472	—	—	168,472
12,693,347	113	6,227	12,704,388
18,442,733	1,212	9,789	20,607,843
—	411	—	411
—	—	—	18,906
112,342	—	—	112,342
—	—	—	66,006
4,403,676	8,544	19,439	4,554,459
4,516,018	8,955	19,439	4,752,124
$ 22,958,751	**$ 10,167**	**$ 29,228**	**$ 25,359,967**

STATE OF OHIO

ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)

	TUITION TRUST AUTHORITY	LIQUOR CONTROL	OHIO LOTTERY COMMISSION
OPERATING REVENUES:			
Charges for Sales and Services	$ 71,829	$ 453,416	$ 1,919,910
Premium and Assessment Income	—	—	—
Investment Income	5,623	—	174,996
Other	1	852	5,175
TOTAL OPERATING REVENUES	**77,453**	**454,268**	**2,100,081**
OPERATING EXPENSES:			
Costs of Sales and Services	—	280,204	—
Administration	5,895	46,256	98,257
Premium Dividend Credits and Rebates	—	—	—
Bonuses and Commissions	—	—	120,210
Prizes	—	—	1,112,824
Benefits and Claims	124,020	—	—
Depreciation	77	653	10,023
Other	—	623	99,850
TOTAL OPERATING EXPENSES	**129,992**	**327,736**	**1,441,164**
OPERATING INCOME (LOSS)	**(52,539)**	**126,532**	**658,917**
NONOPERATING REVENUES (EXPENSES):			
Investment Income	—	—	—
Interest Expense	—	—	(122)
Other	—	45	(288)
TOTAL NONOPERATING REVENUES (EXPENSES)	—	**45**	**(410)**
INCOME (LOSS) BEFORE OPERATING TRANSFERS	**(52,539)**	**126,577**	**658,507**
OPERATING TRANSFERS:			
Operating Transfers-in	—	—	—
Operating Transfers-out	—	(121,261)	(637,036)
TOTAL OPERATING TRANSFERS	—	**(121,261)**	**(637,036)**
NET INCOME (LOSS) BEFORE EXTRAORDINARY ITEM	**(52,539)**	**5,316**	**21,471**
EXTRAORDINARY GAIN ON DEFERRED LOTTERY PRIZE PAYOUT OPTION	—	—	3,350
NET INCOME (LOSS)	**(52,539)**	**5,316**	**24,821**
RETAINED EARNINGS, JULY 1	108,779	14,550	106,785
RETAINED EARNINGS, JUNE 30	**$ 56,240**	**$ 19,866**	**$ 131,606**

WORKERS' COMPENSATION	UNDERGROUND PARKING GARAGE	OFFICE OF AUDITOR OF STATE	TOTAL
$ —	$ 2,633	$ 38,302	$ 2,486,090
2,021,058	—	—	2,021,058
514,570	—	—	695,189
13,599	—	—	19,627
2,549,227	**2,633**	**38,302**	**5,221,964**
—	—	58,559	338,763
57,042	1,949	9,254	218,653
1,624,921	—	—	1,624,921
—	—	—	120,210
—	—	—	1,112,824
2,498,499	—	—	2,622,519
13,685	423	3,457	28,318
280,119	—	81	380,673
4,474,266	**2,372**	**71,351**	**6,446,881**
(1,925,039)	**261**	**(33,049)**	**(1,224,917)**
—	173	—	173
—	—	(29)	(151)
(1,470)	—	(952)	(2,665)
(1,470)	**173**	**(981)**	**(2,643)**
(1,926,509)	**434**	**(34,030)**	**(1,227,560)**
—	—	36,715	36,715
(6,795)	(773)	—	(765,865)
(6,795)	**(773)**	**36,715**	**(729,150)**
(1,933,304)	**(339)**	**2,685**	**(1,956,710)**
—	—	—	3,350
(1,933,304)	**(339)**	**2,685**	**(1,953,360)**
6,449,322	8,883	16,754	6,705,073
$ 4,516,018	**$ 8,544**	**$ 19,439**	**$ 4,751,713**

STATE OF OHIO
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(dollars in thousands)

	TUITION TRUST AUTHORITY	LIQUOR CONTROL	OHIO LOTTERY COMMISSION
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Customers	$ 70,354	$ 453,518	$ 1,914,549
Cash Received from Premiums and Assessments	—	—	—
Cash Received from Quasi-External Transactions with Other Funds	—	1	113
Other Operating Cash Receipts	215	846	5,062
Cash Payments to Suppliers for Goods and Services	(1,126)	(314,232)	(77,977)
Cash Payments to Employees for Services	(2,509)	(15,870)	(20,760)
Cash Payments for Benefits and Claims	(23,640)	—	—
Cash Payments for Lottery Prizes	—	—	(1,301,844)
Cash Payments for Bonuses and Commissions	—	—	(120,268)
Cash Payments for Premium Dividend Credits and Rebates	—	—	—
Cash Payments for Quasi-External Transactions with Other Funds		(217)	(2,354)
Other Operating Cash Payments	(123)	(56)	(82)
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES	**43,171**	**123,990**	**396,439**
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating Transfers-in	—	—	—
Operating Transfers-out	—	(121,261)	(637,036)
NET CASH FLOWS PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	**—**	**(121,261)**	**(637,036)**
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Principal Payments on Bonds and Capital Leases	—	(27)	(2,224)
Interest Paid	—	—	(122)
Acquisition and Construction of Capital Assets	(50)	(419)	(1,288)
Proceeds from Sales of Fixed Assets	—	67	1,133
NET CASH FLOWS PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	**(50)**	**(379)**	**(2,501)**
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of Investments	(1,237,235)	—	(239,097)
Proceeds from the Sales and Maturities of Investments	1,173,503	—	400,998
Investment Income Received	20,839	—	56,178
Borrower Rebates and Agent Fees	—	—	(18,594)
NET CASH FLOWS PROVIDED (USED) BY INVESTING ACTIVITIES	**(42,893)**	**—**	**199,485**
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	**228**	**2,350**	**(43,613)**
CASH AND CASH EQUIVALENTS, JULY 1	68	14,144	114,436
CASH AND CASH EQUIVALENTS, JUNE 30	**$ 296**	**$ 16,494**	**$ 70,823**

WORKERS' COMPENSATION	UNDERGROUND PARKING GARAGE	OFFICE OF AUDITOR OF STATE	TOTAL
$ —	$ 2,049	$ 31,516	$ 2,471,986
1,453,410	—	—	1,453,410
283	586	8,204	9,187
32,248	—	36	38,407
(88,286)	(663)	(9,208)	(491,492)
(252,170)	(1,173)	(59,405)	(351,887)
(1,816,226)	—	—	(1,839,866)
—	—	—	(1,301,844)
—	—	—	(120,268)
(268,957)	—	—	(268,957)
(1,897)	(3)	(6)	(4,477)
—	(1)	(141)	(403)
(941,595)	**795**	**(29,004)**	**(406,204)**
—	—	35,852	35,852
(6,795)	(773)	—	(765,865)
(6,795)	**(773)**	**35,852**	**(730,013)**
(8,000)	—	(649)	(10,900)
(8,915)	—	(23)	(9,060)
(3,262)	(452)	(4,968)	(10,439)
—	—	64	1,264
(20,177)	**(452)**	**(5,576)**	**(29,135)**
(38,071,074)	—	—	(39,547,406)
38,104,594	—	—	39,679,095
1,041,894	184	—	1,119,095
(154,738)	—	—	(173,332)
920,676	**184**	**—**	**1,077,452**
(47,891)	**(246)**	**1,272**	**(87,900)**
1,734,022	2,318	9,586	1,874,574
$ 1,686,131	**$ 2,072**	**$ 10,858**	**$ 1,786,674**

(continued)

STATE OF OHIO
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(dollars in thousands)
(continued)

	TUITION TRUST AUTHORITY	LIQUOR CONTROL	OHIO LOTTERY COMMISSION
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	$ (52,539)	$ 126,532	$ 658,917
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Investment Income	(5,623)	—	(174,996)
Borrower Rebates and Agent Fees	—	—	18,594
Depreciation	77	653	10,023
Provision for Uncollectible Accounts	—	—	—
Amortization of Premiums and Discounts	—	—	81,174
Interest on Bonds, Notes and Capital Leases	—	—	—
Decrease (Increase) in Assets:			
Premiums and Assessments Receivable	—	—	—
Other Receivables	(78)	—	(3,762)
Due from Other Funds	—	(2)	—
Inventories	—	(1,061)	—
Other Assets	—	(16)	(860)
Increase (Decrease) in Liabilities:			
Accounts Payable	112	(2,240)	(2,213)
Accrued Liabilities	7	17	230
Due to Other Funds	—	(6)	—
Deferred Revenue	—	—	(1,599)
Benefits Payable	—	—	—
Refund and Other Liabilities	115	113	172
Liabilities Payable from Restricted Assets	101,100	—	(189,241)
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES	**$ 43,171**	**$ 123,990**	**$ 396,439**

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:			
Change in Fair Value of Investments	$ (12,230)	$ —	$ 70,133
Extraordinary Gain on Deferred Lottery Prize Payout Option	—	—	3,350

WORKERS' COMPENSATION	UNDERGROUND PARKING GARAGE	OFFICE OF AUDITOR OF STATE	TOTAL
$ (1,925,039)	$ 261	$ (33,049)	$ (1,224,917)
(514,570)	—	—	(695,189)
154,738	—	—	173,332
13,685	423	3,457	28,318
65,454	—	(36)	65,418
317	—	—	81,491
8,915	—	—	8,915
1,408,385	—	—	1,408,385
(59,586)	(6)	1,032	(62,400)
—	—	—	(2)
—	—	—	(1,061)
2,244	—	—	1,368
8,605	129	(259)	4,134
—	(16)	(74)	164
—	4	—	(2)
(7,824)	—	—	(9,423)
460,032	—	—	460,032
(556,951)	—	(75)	(556,626)
—	—	—	(88,141)
$ (941,595)	**$ 795**	**$ (29,004)**	**$ (406,204)**
$ (525,055)	$ —	$ —	$ (467,152)
—	—	—	3,350

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INTERNAL SERVICE FUNDS

The **Internal Service Funds** account for the financing of goods or services provided by a state department or agency to other agencies and to other government units, on a cost-reimbursement basis.

The **Ohio Building Authority Fund** accounts for the revenues and operating expenses of state office buildings and other government buildings owned by the Ohio Building Authority.

The **Information Technology Fund** accounts for the revenues and expenses associated with electronic data-processing and telecommunications services provided to state agencies and to local governments.

The **Ohio Penal Industries Fund** accounts for the revenues and expenses associated with the purchase of raw materials and labor costs incurred in the production of manufactured goods sold to state agencies.

The **Support Services Fund** accounts for the revenues and expenses associated with the purchase of food, medical, and other institutional supplies and the costs of services provided to state agencies.

STATE OF OHIO
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2001
(dollars in thousands)

	OHIO BUILDING AUTHORITY	INFORMATION TECHNOLOGY	OHIO PENAL INDUSTRIES
ASSETS			
Current Assets:			
Cash Equity with Treasurer	$ —	$ 29,095	$ 22,840
Cash and Cash Equivalents	235	—	—
Investments	1,626	—	—
Collateral on Lent Securities	—	12,808	10,083
Receivables:			
Intergovernmental	—	56	425
Other	4,293	2,583	607
Due from Other Funds	—	14,163	17,670
Inventories	—	148	9,950
Other Assets	437	—	—
Total Current Assets	6,591	58,853	61,575
Restricted Assets:			
Investments	38,667	—	—
Total Restricted Assets	38,667	—	—
Noncurrent Assets:			
Other Receivables	19,727	—	—
Total Noncurrent Assets	19,727	—	—
Fixed Assets (net of accumulated depreciation)	—	19,641	3,626
TOTAL ASSETS	**$ 64,985**	**$ 78,494**	**$ 65,201**
LIABILITIES AND FUND EQUITY			
Current Liabilities:			
Accounts Payable	$ 12,787	$ 4,788	$ 3,953
Accrued Liabilities	412	826	1,774
Obligations Under Securities Lending	—	12,808	10,083
Due to Other Funds	—	2,828	1,159
Deferred Revenue	243	—	—
Revenue Bonds	3,359	—	—
Total Current Liabilities	16,801	21,250	16,969
Noncurrent Liabilities:			
Accrued Liabilities	—	2,441	4,371
Revenue Bonds	22,287	—	—
Total Noncurrent Liabilities	22,287	2,441	4,371
Total Liabilities	39,088	23,691	21,340
Fund Equity:			
Contributed Capital	—	55,908	1,762
Retained Earnings:			
Unreserved (Deficits)	25,897	(1,105)	42,099
Total Fund Equity	25,897	54,803	43,861
TOTAL LIABILITIES AND FUND EQUITY	**$ 64,985**	**$ 78,494**	**$ 65,201**

SUPPORT SERVICES	TOTAL
$ 3,270	$ 55,205
—	235
—	1,626
1,444	24,335
1,726	2,207
—	7,483
5,070	36,903
8,705	18,803
—	437
20,215	147,234
—	38,667
—	38,667
—	19,727
—	19,727
2,743	26,010
$ 22,958	**$ 231,638**

$ 6,349	$ 27,877
184	3,196
1,444	24,335
38	4,025
—	243
—	3,359
8,015	63,035
598	7,410
—	22,287
598	29,697
8,613	92,732
5,562	63,232
8,783	75,674
14,345	138,906
$ 22,958	**$ 231,638**

STATE OF OHIO

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)

	OHIO BUILDING AUTHORITY	INFORMATION TECHNOLOGY	OHIO PENAL INDUSTRIES
OPERATING REVENUES:			
Charges for Sales and Services	$ 26,600	$ 84,502	$ 112,801
Other	2,672	1,534	—
TOTAL OPERATING REVENUES	**29,272**	**86,036**	**112,801**
OPERATING EXPENSES:			
Costs of Sales and Services	26,375	15,528	16,442
Administration	2,808	51,206	102,468
Depreciation	—	8,027	940
Other	1,415	2,678	4,172
TOTAL OPERATING EXPENSES	**30,598**	**77,439**	**124,022**
OPERATING INCOME (LOSS)	**(1,326)**	**8,597**	**(11,221)**
NONOPERATING REVENUES (EXPENSES):			
Investment Income	1,834	822	—
Interest Expense	(1,720)	—	—
Other	—	(9)	(72)
TOTAL NONOPERATING REVENUES (EXPENSES)	**114**	**813**	**(72)**
INCOME (LOSS) BEFORE OPERATING TRANSFERS	**(1,212)**	**9,410**	**(11,293)**
OPERATING TRANSFERS:			
Operating Transfers-in	29,857	—	9,558
Operating Transfers-out	(31,779)	(5,000)	—
TOTAL OPERATING TRANSFERS	**(1,922)**	**(5,000)**	**9,558**
NET INCOME (LOSS)	**(3,134)**	**4,410**	**(1,735)**
RETAINED EARNINGS (DEFICITS), JULY 1	29,031	(5,515)	43,834
RETAINED EARNINGS (DEFICITS), JUNE 30	**$ 25,897**	**$ (1,105)**	**$ 42,099**

SUPPORT SERVICES	TOTAL
$ 75,238	$ 299,141
2	4,208
75,240	**303,349**
67,843	126,188
7,093	163,575
554	9,521
—	8,265
75,490	**307,549**
(250)	**(4,200)**
—	2,656
—	(1,720)
(953)	(1,034)
(953)	**(98)**
(1,203)	**(4,298)**
—	39,415
—	(36,779)
—	**2,636**
(1,203)	**(1,662)**
9,986	77,336
$ 8,783	**$ 75,674**

STATE OF OHIO

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)

	OHIO BUILDING AUTHORITY	INFORMATION TECHNOLOGY	OHIO PENAL INDUSTRIES
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Customers	$ 26,728	$ 6,927	$ 4,530
Cash Received from Quasi-External Transactions with Other Funds	1,011	73,147	112,661
Other Operating Cash Receipts	19,520	1,533	30
Cash Payments to Suppliers for Goods and Services	(31,342)	(47,697)	(56,234)
Cash Payments to Employees for Services	(1,130)	(20,007)	(44,015)
Cash Payments for Quasi-External Transactions with Other Funds	—	(100)	(24,648)
Other Operating Cash Payments	(16,913)	(741)	(1,289)
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES	**(2,126)**	**13,062**	**(8,965)**
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating Transfers-in	29,857	—	9,558
Operating Transfers-out	(31,779)	(5,000)	—
NET CASH FLOWS PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	**(1,922)**	**(5,000)**	**9,558**
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Principal Payments on Bonds and Capital Leases	(3,194)	—	—
Interest Paid	(1,728)	—	—
Principal Receipts on Capital Leases	3,194	—	—
Acquisition and Construction of Capital Assets	—	(3,122)	(692)
Proceeds from Sales of Fixed Assets	—	6	—
NET CASH FLOWS PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	**(1,728)**	**(3,116)**	**(692)**
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of Investments	(114,922)	—	—
Proceeds from the Sales and Maturities of Investments	118,150	—	—
Investment Income Received	2,592	775	—
NET CASH FLOWS PROVIDED (USED) BY INVESTING ACTIVITIES	**5,820**	**775**	**—**
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	**44**	**5,721**	**(99)**
CASH AND CASH EQUIVALENTS, JULY 1	191	23,374	22,939
CASH AND CASH EQUIVALENTS, JUNE 30	**$ 235**	**$ 29,095**	**$ 22,840**
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	$ (1,326)	$ 8,597	$ (11,221)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	—	8,027	940
Decrease (Increase) in Assets:			
Intergovernmental Receivable	—	161	(126)
Other Receivables	671	(224)	404
Due from Other Funds	—	(4,364)	4,142
Inventories	—	23	77
Other Assets	(61)	—	—
Increase (Decrease) in Liabilities:			
Accounts Payable	(1,275)	1,440	(2,523)
Accrued Liabilities	—	(94)	14
Due to Other Funds	—	(504)	(672)
Deferred Revenue	(135)	—	—
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES	**$ (2,126)**	**$ 13,062**	**$ (8,965)**
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:			
Change in Fair Value of Investments	$ 46	$ —	$ —
Fixed Assets Acquired under Capital Leases	—	—	—
Increase in Contributed Capital	—	2,212	—

SUPPORT SERVICES	TOTAL
$ 4,482	$ 42,667
74,333	261,152
1	21,084
(70,595)	(205,868)
(4,300)	(69,452)
(382)	(25,130)
—	(18,943)
3,539	**5,510**
—	39,415
—	(36,779)
—	**2,636**
(11)	(3,205)
—	(1,728)
—	3,194
(1,124)	(4,938)
4	10
(1,131)	**(6,667)**
—	(114,922)
—	118,150
—	3,367
—	**6,595**
2,408	8,074
862	47,366
$ 3,270	**$ 55,440**
$ (250)	$ (4,200)
554	9,521
371	406
—	851
3,193	2,971
9	109
—	(61)
(323)	(2,681)
(11)	(91)
(4)	(1,180)
—	(135)
$ 3,539	**$ 5,510**
$ —	$ 46
39	39
—	2,212

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TRUST AND AGENCY FUNDS

The **Trust Funds** account for assets the State holds in a trustee capacity. The **Agency Funds** account for assets the State holds as an agent for individuals, private organizations, other governments, and/or other funds.

Expendable Trust

The **Unemployment Compensation Fund** accounts for unemployment insurance benefit claims.

The **Unclaimed Funds Fund** accounts for assets held for owners of unclaimed intangible property. Unclaimed property is property for which the owner has not taken some action to indicate ownership interest over a certain period of time specified under Chapter 169, Ohio Revised Code.

The **Variable College Savings Plan Fund** accounts for the variable fund option savings plan administered by the Tuition Trust Authority.

Pension Trust

The **State Highway Patrol Retirement System Fund** accounts for the accumulation of resources for pension benefit payments to qualified employees who participate in the State Highway Patrol Retirement System.

Investment Trust

The **STAROhio Fund** accounts for the state-sponsored external investment pool, which the Treasurer of State administers for local government participants.

Agency

The **Holding and Distribution Fund** accounts for assets held until such time that a determination has been made to refund amounts to the original owners or to distribute amounts to other funds.

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

The **Ohio Building Authority Fund** accounts for assets held on the behalf of the Ohio Bureau of Workers' Compensation.

The **Tax Refunds Fund** accounts for assets held to liquidate the State's tax refund obligations.

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

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

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

STATE OF OHIO
TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2001
(dollars in thousands)

	EXPENDABLE TRUST		
	UNEMPLOYMENT COMPENSATION	UNCLAIMED FUNDS	VARIABLE COLLEGE SAVINGS PLAN
ASSETS			
Cash Equity with Treasurer	$ —	$ 163	$ —
Cash and Cash Equivalents	—	4,903	—
Investments	9,200	229,989	427,853
Collateral on Lent Securities	1,734	24,828	—
Deposit with Federal Government	2,214,245	—	—
Receivables:			
Taxes	136,476	—	—
Intergovernmental	24	—	—
Other	1	20,244	3,782
Due from Other Funds	—	516	—
Advances to Other Funds	—	190,858	—
Fixed Assets (net of accumulated depreciation)	—	—	—
Other Assets	7,224	—	—
TOTAL ASSETS	**$ 2,368,904**	**$ 471,501**	**$ 431,635**
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	$ —	$ 836	$ —
Accrued Liabilities	—	—	554
Obligations Under Securities Lending	1,734	24,828	—
Intergovernmental Payable	—	—	—
Investment Trade Payable	—	—	3,349
Due to Other Funds	—	—	—
Benefits Payable	44,937	—	—
Refund and Other Liabilities	36,684	—	—
Liability for Escheat Property	—	102,218	—
Total Liabilities	83,355	127,882	3,903
Fund Balances:			
Reserved for:			
Variable College Savings Plan Participants	—	—	427,732
Employees' Pension and Other Postemployment Healthcare Benefits	—	—	—
Unemployment Benefits	2,285,549	—	—
External Investment Pool Participants	—	—	—
Other:			
Advances to Other Funds	—	190,858	—
Unreserved/Undesignated	—	152,761	—
Total Fund Balances	2,285,549	343,619	427,732
TOTAL LIABILITIES AND FUND BALANCES	**$ 2,368,904**	**$ 471,501**	**$ 431,635**

PENSION TRUST	INVESTMENT TRUST	AGENCY FUNDS	
STATE HIGHWAY PATROL	STAROHIO		TOTAL
$ —	$ —	$ 168,511	$ 168,674
83,046	—	162,635	250,584
521,536	8,517,082	126,797,532	136,503,192
9,777	1,582,266	159,842	1,778,447
—	—	—	2,214,245
—	—	—	136,476
—	—	—	24
1,949	15,581	3,339	44,896
3,078	—	232	3,826
—	—	—	190,858
171	—	—	171
18	—	440,350	447,592
$ 619,575	**$ 10,114,929**	**$ 127,732,441**	**$ 141,738,985**
$ 673	$ —	$ —	$ 1,509
761	—	—	1,315
9,777	1,582,266	159,842	1,778,447
—	—	90,281	90,281
—	134,602	—	137,951
—	—	29,317	29,317
—	—	—	44,937
46	398	127,453,001	127,490,129
—	—	—	102,218
11,257	1,717,266	127,732,441	129,676,104
—	—	—	427,732
608,318	—	—	608,318
—	—	—	2,285,549
—	8,397,663	—	8,397,663
—	—	—	190,858
—	—	—	152,761
608,318	8,397,663	—	12,062,881
$ 619,575	**$ 10,114,929**	**$ 127,732,441**	**$ 141,738,985**

STATE OF OHIO

EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)

	UNEMPLOYMENT COMPENSATION	UNCLAIMED FUNDS	VARIABLE COLLEGE SAVINGS PLAN
REVENUES:			
Unemployment Taxes	$ 666,125	$ —	$ —
Federal Government	16,333	—	—
Contributions from Plan Participants	—	—	433,544
Investment Income	150,407	11,005	(5,812)
Other	6,889	100,818	—
TOTAL REVENUES	**839,754**	**111,823**	**427,732**
EXPENDITURES:			
CURRENT:			
Public Assistance and Medicaid	1,056,026	—	—
General Government	—	54,456	—
TOTAL EXPENDITURES	**1,056,026**	**54,456**	—
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**(216,272)**	**57,367**	**427,732**
OTHER FINANCING SOURCES (USES):			
Operating Transfers-out	(33,692)	—	—
TOTAL OTHER FINANCING SOURCES (USES)	**(33,692)**	—	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	**(249,964)**	**57,367**	**427,732**
FUND BALANCES, JULY 1	2,535,513	286,252	—
FUND BALANCES, JUNE 30	**$ 2,285,549**	**$ 343,619**	**$ 427,732**

TOTAL
$ 666,125
16,333
433,544
155,600
107,707
1,379,309
1,056,026
54,456
1,110,482
268,827
(33,692)
(33,692)
235,135
2,821,765
$ 3,056,900

STATE OF OHIO

STATEMENT OF PLAN NET ASSETS
STATE HIGHWAY PATROL RETIREMENT SYSTEM
PENSION TRUST FUND
JUNE 30, 2001

(dollars in thousands)

	(as of December 31, 2000)		
	PENSION	POST-EMPLOYMENT	TOTAL
ASSETS			
Cash and Cash Equivalents	$ 70,755	$ 12,291	$ 83,046
Receivables:			
Employer's Contributions	1,542	390	1,932
Employees' Contributions	1,146	—	1,146
Interest	1,627	282	1,909
Other	34	6	40
Total Receivables	4,349	678	5,027
Investments:			
Government and Corporate Bonds	98,752	17,154	115,906
Common Stock	198,653	34,508	233,161
Real Estate	60,798	10,561	71,359
Other Investments	86,146	14,964	101,110
Total Investments	444,349	77,187	521,536
Collateral on Lent Securities	8,330	1,447	9,777
Other Assets	15	3	18
Total Current Assets	527,798	91,606	619,404
Fixed Assets (net of accumulated depreciation)	145	26	171
TOTAL ASSETS	**527,943**	**91,632**	**619,575**
LIABILITIES			
Accounts Payable	573	100	673
Accrued Healthcare Benefits	—	676	676
Wages Payable	72	13	85
Obligations Under Securities Lending	8,330	1,447	9,777
Other Liabilities	40	6	46
TOTAL LIABILITIES	**9,015**	**2,242**	**11,257**
FUND BALANCE RESERVED FOR EMPLOYEES' PENSION AND POSTEMPLOYMENT HEALTHCARE BENEFITS	**$ 518,928**	**$ 89,390**	**$ 608,318**

STATE OF OHIO

STATEMENT OF NET ASSETS
STAROHIO INVESTMENT TRUST FUND
JUNE 30, 2001
(dollars in thousands)

ASSETS	
Investments:	
U.S. Government and Agency Obligations	*$ 8,189,294*
Commercial Paper	*312,048*
Repurchase Agreements	*15,740*
Collateral on Lent Securities	*1,582,266*
Interest Receivable	*15,581*
TOTAL ASSETS	***10,114,929***
LIABILITIES AND NET ASSETS	
Obligations Under Securities Lending	*1,582,266*
Investment Trade Payable	*134,602*
Other Liabilities	*398*
TOTAL LIABILITIES	***1,717,266***
NET ASSETS HELD IN TRUST FOR POOL PARTICIPANTS	***$ 8,397,663***
THE PRICING OF SHARES	
Shares Outstanding (unlimited shares authorized)	*$ 8,397,663*
Net Asset Value, offering and redemption price per share	*$1.00*

STATE OF OHIO

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)

	BALANCE JULY 1, 2000	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2001
HOLDING AND DISTRIBUTION				
ASSETS				
Cash Equity with Treasurer	$ 47,729	$ 1,205,950	$ 1,217,904	$ 35,775
Cash and Cash Equivalents	7,890	581,490	583,171	6,209
Collateral on Lent Securities	3,103	15,772	3,103	15,772
Other Receivables	588	3,320	967	2,941
Total Assets	**$ 59,310**	**$ 1,806,532**	**$ 1,805,145**	**$ 60,697**
LIABILITIES				
Obligations Under Securities Lending	$ 3,103	$ 15,772	$ 3,103	$ 15,772
Intergovernmental Payable	1,476	8,719	8,583	1,612
Due to Other Funds	30,677	1,072,568	1,080,888	22,357
Refund and Other Liabilities	24,054	708,113	711,211	20,956
Total Liabilities	**$ 59,310**	**$ 1,805,172**	**$ 1,803,785**	**$ 60,697**
CENTRALIZED CHILD SUPPORT COLLECTIONS				
ASSETS				
Cash and Cash Equivalents	$ —	$ 1,882,620	$ 1,792,296	$ 90,324
Total Assets	**$ —**	**$ 1,882,620**	**$ 1,792,296**	**$ 90,324**
LIABILITIES				
Refund and Other Liabilities	$ —	$ 1,882,620	$ 1,792,296	$ 90,324
Total Liabilities	**$ —**	**$ 1,882,620**	**$ 1,792,296**	**$ 90,324**
OHIO BUILDING AUTHORITY				
ASSETS				
Investments	$ 5,538	$ 2,003	$ 4,385	$ 3,156
Other Receivables	123	563	631	55
Total Assets	**$ 5,661**	**$ 2,566**	**$ 5,016**	**$ 3,211**
LIABILITIES				
Refund and Other Liabilities	$ 5,661	$ 2,566	$ 5,016	$ 3,211
Total Liabilities	**$ 5,661**	**$ 2,566**	**$ 5,016**	**$ 3,211**
TAX REFUNDS				
ASSETS				
Cash Equity with Treasurer	$ 21,772	$ 1,398,599	$ 1,417,192	$ 3,179
Collateral on Lent Securities	1,413	1,403	1,413	1,403
Total Assets	**$ 23,185**	**$ 1,400,002**	**$ 1,418,605**	**$ 4,582**
LIABILITIES				
Obligations Under Securities Lending	$ 1,413	$ 1,403	$ 1,413	$ 1,403
Refund and Other Liabilities	21,772	1,398,599	1,417,192	3,179
Total Liabilities	**$ 23,185**	**$ 1,400,002**	**$ 1,418,605**	**$ 4,582**

	BALANCE JULY 1, 2000	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2001
PAYROLL WITHHOLDING AND FRINGE BENEFITS				
ASSETS				
Cash Equity with Treasurer	$ 65,373	$ 1,930,794	$ 1,939,751	$ 56,416
Cash and Cash Equivalents	802	144,183	143,793	1,192
Collateral on Lent Securities	4,294	24,768	4,294	24,768
Other Receivables	215	1,824	1,884	155
Due from Other Funds	93	2,488	2,472	109
Total Assets	**$ 70,777**	**$ 2,104,057**	**$ 2,092,194**	**$ 82,640**
LIABILITIES				
Obligations Under Securities Lending	$ 4,294	$ 24,768	$ 4,294	$ 24,768
Intergovernmental Payable	1,086	480,128	463,552	17,662
Due to Other Funds	3,208	174,832	171,080	6,960
Refund and Other Liabilities	62,189	1,348,127	1,377,066	33,250
Total Liabilities	**$ 70,777**	**$ 2,027,855**	**$ 2,015,992**	**$ 82,640**
RETIREMENT SYSTEMS				
ASSETS				
Investments	$ 133,368,078	$ 227,797,798	$ 234,389,379	$ 126,776,497
Total Assets	**$ 133,368,078**	**$ 227,797,798**	**$ 234,389,379**	**$ 126,776,497**
LIABILITIES				
Refund and Other Liabilities:				
Liability to:				
Public Employees Retirement System	$ 57,487,102	$ 56,659,371	$ 57,500,903	$ 56,645,570
Ohio Police and Fire Fund	9,271,154	18,464,762	18,732,556	9,003,360
School Employees Retirement System	9,083,934	82,262,480	83,029,698	8,316,716
State Teachers Retirement System	57,525,888	70,411,185	75,126,222	52,810,851
Total Liabilities	**$ 133,368,078**	**$ 227,797,798**	**$ 234,389,379**	**$ 126,776,497**
OTHER				
ASSETS				
Cash Equity with Treasurer	$ 78,853	$ 1,620,291	$ 1,626,003	$ 73,141
Cash and Cash Equivalents	91,340	133,884,865	133,911,295	64,910
Investments	16,270	7,224	5,615	17,879
Collateral on Lent Securities	5,149	192,583	79,833	117,899
Other Receivables	281	2,271	2,364	188
Due from Other Funds	102	2,004	1,983	123
Other Assets	458,603	128,455	146,708	440,350
Total Assets	**$ 650,598**	**$ 135,837,693**	**$ 135,773,801**	**$ 714,490**
LIABILITIES				
Obligations Under Securities Lending	$ 5,149	$ 192,583	$ 79,833	$ 117,899
Intergovernmental Payable	77,752	1,618,316	1,625,061	71,007
Refund and Other Liabilities	567,697	133,987,957	134,030,070	525,584
Total Liabilities	**$ 650,598**	**$ 135,798,856**	**$ 135,734,964**	**$ 714,490**

(continued)

STATE OF OHIO

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)

(continued)

	BALANCE JULY 1, 2000	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2001
TOTAL AGENCY				
ASSETS				
Cash Equity with Treasurer	$ 213,727	$ 6,155,634	$ 6,200,850	$ 168,511
Cash and Cash Equivalents	100,032	136,493,158	136,430,555	162,635
Investments	133,389,886	227,807,025	234,399,379	126,797,532
Collateral on Lent Securities	13,959	234,526	88,643	159,842
Other Receivables	1,207	7,978	5,846	3,339
Due from Other Funds	195	4,492	4,455	232
Other Assets	458,603	128,455	146,708	440,350
Total Assets	**$ 134,177,609**	**$ 370,831,268**	**$ 377,276,436**	**$ 127,732,441**
LIABILITIES				
Obligations Under Securities Lending	$ 13,959	$ 234,526	$ 88,643	$ 159,842
Intergovernmental Payable	80,314	2,107,163	2,097,196	90,281
Due to Other Funds	33,885	1,247,400	1,251,968	29,317
Refund and Other Liabilities	134,049,451	367,125,780	373,722,230	127,453,001
Total Liabilities	**$ 134,177,609**	**$ 370,714,869**	**$ 377,160,037**	**$ 127,732,441**

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GENERAL FIXED ASSETS ACCOUNT GROUP

The **General Fixed Assets Account Group** accounts for fixed assets acquired or constructed for use by the State for general governmental purposes. These include all fixed assets except those accounted for in the proprietary, trust, and college and university funds.

STATE OF OHIO

SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE

JUNE 30, 2001

(dollars in thousands)

GENERAL FIXED ASSETS:	
Land	$ 234,180
Buildings	2,971,739
Land Improvements	185,542
Machinery and Equipment	256,155
State Vehicles	265,750
Construction-in-Progress	291,793
TOTAL GENERAL FIXED ASSETS	**$ 4,205,159**
INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE:	
ACQUIRED BEFORE JULY 1, 1987	$ 1,009,580
ACQUIRED ON OR AFTER JULY 1, 1987:	
General Fund Revenues	213,445
Special Revenue Fund Revenues	663,772
Capital Projects Funds:	
Special Obligation Bonds	2,261,855
Certificates of Participation	4,044
Donations	52,463
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	**$ 4,205,159**

STATE OF OHIO

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION

JUNE 30, 2001

(dollars in thousands)

REPORTING FUNCTION:	LAND	BUILDINGS	LAND IMPROVE-MENTS	MACHINERY AND EQUIPMENT	STATE VEHICLES	TOTAL
Primary, Secondary and Other Education	$ 14,123	$ 119,449	$ 3,654	$ 6,740	$ 1,313	$ 145,279
Higher Education Support	—	—	—	399	—	399
Public Assistance and Medicaid	—	—	—	19,798	201	19,999
Health and Human Services	5,886	475,552	56,682	33,064	10,189	581,373
Justice and Public Protection	11,097	1,332,362	54,289	45,731	62,026	1,505,505
Environmental Protection and Natural Resources	158,768	168,318	38,320	21,482	34,554	421,442
Transportation	20,833	262,462	13,536	78,659	141,945	517,435
General Government	20,199	544,307	13,161	47,940	9,999	635,606
Community and Economic Development	3,274	69,289	5,900	2,342	5,523	86,328
TOTAL GENERAL FIXED ASSETS ALLOCATED TO FUNCTIONS	**$ 234,180**	**$ 2,971,739**	**$ 185,542**	**$ 256,155**	**$ 265,750**	**3,913,366**
Construction-in-Progress						291,793
TOTAL GENERAL FIXED ASSETS						**$ 4,205,159**

STATE OF OHIO

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)

REPORTING FUNCTION:	BALANCE JULY 1, 2000	BEGINNING BALANCE ADJUSTMENTS	ADDITIONS	DELETIONS/ NET TRANSFERS	BALANCE JUNE 30, 2001
Primary, Secondary and Other Education	$ 135,887	$ (1,207)	$ 10,640	$ (41)	$ 145,279
Higher Education Support	418	—	17	(36)	399
Public Assistance and Medicaid	18,147	901	1,145	(194)	19,999
Health and Human Services	581,733	(17,743)	28,491	(11,108)	581,373
Justice and Public Protection	1,266,571	47,993	198,472	(7,531)	1,505,505
Environmental Protection and Natural Resources	399,687	(1,550)	25,304	(1,999)	421,442
Transportation	500,667	(1,541)	32,039	(13,730)	517,435
General Government	608,723	(1,301)	32,202	(4,018)	635,606
Community and Economic Development	85,952	(133)	1,163	(654)	86,328
TOTAL GENERAL FIXED ASSETS ALLOCATED TO FUNCTIONS	**3,597,785**	**25,419**	**329,473**	**(39,311)**	**3,913,366**
Construction-in-Progress	560,445	(38,485)	145,127	(375,294)	291,793
TOTAL GENERAL FIXED ASSETS	**$ 4,158,230**	**$ (13,066)**	**$ 474,600**	**$ (414,605)**	**$ 4,205,159**

DISCRETELY PRESENTED COMPONENT UNIT FUNDS

The **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 Discretely Presented Component Unit Funds are presented in three separate reporting categories: **Governmental Funds, Proprietary Funds,** and **College and University Funds**.

Governmental Funds

The **School Facilities Commission Fund** accounts for the revenues and expenditures associated with the School Facilities Commission's operations, including its capital grant programs that provide assistance to local school districts for the construction of school buildings.

Proprietary Funds

The **Ohio Water Development Authority Fund** accounts for the revenues and expenses associated with the Ohio Water Development Authority's operations and its programs, which provide financial assistance to local governments for the construction of wastewater and sewage facilities.

College and University Funds

The **Ohio State University Fund** accounts for operations of Ohio State University, its hospitals and clinics, the Ohio State University Foundation, the Ohio Agricultural Research and Development Center, the Ohio Supercomputer Center, the Ohio State University Research Foundation, the Ohio State University Student Loan Foundation, Inc., the Transportation Research Center of Ohio, Inc., Campus Partners for Community Urban Redevelopment, Inc., University Affiliates, Inc., Reading Recovery and Early Literacy, Inc., Ohio State University Retirees Association, and OSU Managed Health Care Systems, Inc.

The **University of Cincinnati Fund** accounts for the operations of the University of Cincinnati, and the University of Cincinnati Foundation and the Endowment Fund Association of the University of Cincinnati.

The **Ohio University Fund** accounts for the operations of Ohio University located in Athens, Ohio.

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

The **University of Akron Fund** accounts for the operations of the University of Akron.

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

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

The **University of Toledo Fund** accounts for the operations of the University of Toledo, including the University of Toledo Real Estate Corporation.

The **Cleveland State University Fund** accounts for the operations of Cleveland State University.

The **Youngstown State University Fund** accounts for the operations of Youngstown State University.

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

The **Shawnee State University Fund** accounts for the operations of Shawnee State University located in Portsmouth, Ohio.

The **Central State University Fund** accounts for the operations of Central State University located in Wilberforce, Ohio.

The **Medical College of Ohio Fund** accounts for the operations of the Medical College of Ohio at Toledo and its hospital.

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

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

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

The **Edison State Community College Fund** accounts for the operations of Edison State Community College located in Piqua, Ohio.

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

The **Washington State Community College Fund** accounts for the operations of Washington State Community College 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 located in Archbold, Ohio.

The **Owens State Community College Fund** accounts for the operations of Owens State Community College located in Toledo, Ohio.

STATE OF OHIO

DISCRETELY PRESENTED COMPONENT UNITS
COMBINING BALANCE SHEET
JUNE 30, 2001

(dollars in thousands)

	GOVERNMENTAL	PROPRIETARY
	SCHOOL FACILITIES COMMISSION	OHIO WATER DEVELOPMENT AUTHORITY
ASSETS		
Cash Equity with Treasurer	$ 723,211	$ 68
Cash and Cash Equivalents	—	14,659
Investments	—	905,569
Collateral on Lent Securities	315,784	—
Receivables:		
Intergovernmental	—	307
Loans, Net	1,200	2,171,815
Other	3,896	8
Due from Other Funds	—	185
Inventories	—	—
Restricted Assets:		
Cash and Cash Equivalents	—	—
Investments	—	—
Fixed Assets (net of accumulated depreciation)	—	564
Other Assets	—	17,321
TOTAL ASSETS	**$ 1,044,091**	**$ 3,110,496**
LIABILITIES, FUND EQUITY AND OTHER CREDITS		
Liabilities:		
Accounts Payable	$ 9,441	$ 31,300
Accrued Liabilities	130	6,187
Obligations Under Securities Lending	315,784	—
Intergovernmental Payable	999,278	6,758
Due to Other Funds	—	185
Deferred Revenue	—	—
Refund and Other Liabilities	83	6,631
Revenue Bonds and Notes	—	1,398,142
Certificates of Participation	—	—
Total Liabilities	1,324,716	1,449,203
Fund Equity and Other Credits:		
Investment in General Fixed Assets	—	—
Retained Earnings:		
Unreserved	—	1,661,293
Fund Balances:		
Reserved for:		
Encumbrances	157	—
Restricted Fund Balances	—	—
Unreserved/Designated	—	—
Unreserved/Undesignated	(280,782)	—
Total Fund Equity and Other Credits	(280,625)	1,661,293
TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS	**$ 1,044,091**	**$ 3,110,496**

COLLEGES AND UNIVERSITIES

OHIO STATE UNIVERSITY	UNIVERSITY OF CINCINNATI	OHIO UNIVERSITY	MIAMI UNIVERSITY	UNIVERSITY OF AKRON	BOWLING GREEN STATE UNIVERSITY	KENT STATE UNIVERSITY	UNIVERSITY OF TOLEDO
$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
76,373	51,399	2,655	40,328	125	2,959	2,567	775
1,602,894	848,749	135,381	201,510	96,987	126,437	276,156	91,627
—	—	—	—	—	—	—	—
9,383	—	3,493	—	—	134	—	772
63,595	30,225	10,002	8,549	9,939	8,097	19,690	13,635
318,416	102,618	24,083	24,833	22,085	6,603	15,895	12,431
344,801	271,725	6,578	19,419	625	17,378	20,747	8,522
19,046	4,722	1,797	3,016	1,194	2,109	2,176	244
—	—	—	—	—	109	—	—
—	—	36,152	—	82,874	—	—	30,807
3,100,846	1,415,351	675,968	625,607	589,642	422,179	537,727	447,930
37,754	680,514	10,225	947	6,429	203	6,763	9,011
$ 5,573,108	**$ 3,405,303**	**$ 906,334**	**$ 924,209**	**$ 809,900**	**$ 586,208**	**$ 881,721**	**$ 615,754**
$ 95,469	$ 30,696	$ 16,434	$ 13,457	$ 6,279	$ 6,694	$ 10,210	$ 12,321
235,461	244,222	35,849	33,044	24,612	20,797	36,666	18,788
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
344,801	271,725	6,578	19,419	625	17,378	20,747	8,522
88,974	8,345	14,904	7,414	14,788	10,585	16,799	17,617
38,497	63,156	6,003	6,052	5,981	2,195	3,632	269
395,150	434,684	130,845	52,381	161,153	84,613	220,790	117,553
9,675	1,430	—	—	—	—	—	—
1,208,027	1,054,258	210,613	131,767	213,438	142,262	308,844	175,070
2,727,901	1,088,807	543,636	565,681	500,639	351,086	463,148	364,238
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
1,376,723	1,219,584	54,888	102,114	34,254	51,556	28,676	26,751
—	—	95,766	114,691	61,569	29,021	79,710	40,602
260,457	42,654	1,431	9,956	—	12,283	1,343	9,093
4,365,081	2,351,045	695,721	792,442	596,462	443,946	572,877	440,684
$ 5,573,108	**$ 3,405,303**	**$ 906,334**	**$ 924,209**	**$ 809,900**	**$ 586,208**	**$ 881,721**	**$ 615,754**

(continued)

STATE OF OHIO

DISCRETELY PRESENTED COMPONENT UNITS
COMBINING BALANCE SHEET
JUNE 30, 2001

(dollars in thousands)
(continued)

	COLLEGES AND UNIVERSITIES			
	CLEVELAND STATE UNIVERSITY	YOUNGSTOWN STATE UNIVERSITY	WRIGHT STATE UNIVERSITY	SHAWNEE STATE UNIVERSITY
ASSETS				
Cash Equity with Treasurer	$ —	$ —	$ —	$ —
Cash and Cash Equivalents	2,614	3,925	2,751	10,169
Investments	44,830	23,248	80,881	7,568
Collateral on Lent Securities	—	—	—	—
Receivables:				
Intergovernmental	—	212	2,617	—
Loans, Net	9,849	2,900	15,149	51
Other	11,200	5,551	15,166	2,051
Due from Other Funds	—	7,691	11,092	1,955
Inventories	173	1,501	673	59
Restricted Assets:				
Cash and Cash Equivalents	—	153	84	347
Investments	—	5,430	—	183
Fixed Assets (net of accumulated depreciation)	490,724	273,240	347,829	92,471
Other Assets	4,290	1,020	7,571	279
TOTAL ASSETS	**$ 563,680**	**$ 324,871**	**$ 483,813**	**$ 115,133**
LIABILITIES, FUND EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts Payable	$ 2,729	$ 1,102	$ 6,491	$ 911
Accrued Liabilities	12,789	13,335	20,205	3,832
Obligations Under Securities Lending	—	—	—	—
Intergovernmental Payable	—	—	—	—
Due to Other Funds	—	7,691	11,092	1,955
Deferred Revenue	12,139	2,219	10,184	364
Refund and Other Liabilities	5,919	231	8,847	1
Revenue Bonds and Notes	10,995	15,710	10,629	3,470
Certificates of Participation	—	—	—	—
Total Liabilities	44,571	40,288	67,448	10,533
Fund Equity and Other Credits:				
Investment in General Fixed Assets	478,331	256,871	334,596	89,065
Retained Earnings:				
Unreserved	—	—	—	—
Fund Balances:				
Reserved for:				
Encumbrances	—	—	—	—
Restricted Fund Balances	23,008	16,173	35,733	2,845
Unreserved/Designated	15,168	8,528	46,036	5,324
Unreserved/Undesignated	2,602	3,011	—	7,366
Total Fund Equity and Other Credits	519,109	284,583	416,365	104,600
TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS	**$ 563,680**	**$ 324,871**	**$ 483,813**	**$ 115,133**

COLLEGES AND UNIVERSITIES							
CENTRAL STATE UNIVERSITY	MEDICAL COLLEGE OF OHIO	TERRA STATE COMMUNITY COLLEGE	COLUMBUS STATE COMMUNITY COLLEGE	CLARK STATE COMMUNITY COLLEGE	EDISON STATE COMMUNITY COLLEGE	SOUTHERN STATE COMMUNITY COLLEGE	WASHINGTON STATE COMMUNITY COLLEGE
$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
6,447	—	746	50,114	2,973	776	54	1,403
—	35,526	1,944	12,422	2,558	1,479	875	101
—	—	—	—	—	—	—	—
3,449	21,586	470	598	—	7	—	1,016
324	5,376	6	401	32	—	10	—
1,312	21,623	2,411	5,583	1,694	2,308	1,696	565
2,815	—	692	4,813	188	498	97	530
—	3,441	276	1,571	179	164	102	89
4,318	—	—	447	—	8	—	622
216	—	—	—	—	276	179	—
101,164	328,991	38,197	129,592	43,465	24,279	27,096	23,977
221	460	38	—	683	86	137	32
$ 120,266	**$ 417,003**	**$ 44,780**	**$ 205,541**	**$ 51,772**	**$ 29,881**	**$ 30,246**	**$ 28,335**
$ 1,040	$ 7,659	$ 313	$ 2,487	$ 575	$ 1	$ —	$ 146
3,237	23,128	1,099	2,266	456	558	531	828
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
2,815	—	692	4,813	188	498	97	530
4,464	—	1,445	5,976	574	1,728	895	926
1,042	5,454	—	4,585	752	—	14	—
3,347	—	—	12,845	—	800	—	—
—	—	—	—	—	—	—	—
15,945	36,241	3,549	32,972	2,545	3,585	1,537	2,430
101,164	327,761	38,197	114,824	43,418	23,479	26,966	24,466
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
1,268	9,136	53	3,282	2,288	567	452	—
1,889	2,275	648	26,833	1,687	2,250	—	226
—	41,590	2,333	27,630	1,834	—	1,291	1,213
104,321	380,762	41,231	172,569	49,227	26,296	28,709	25,905
$ 120,266	**$ 417,003**	**$ 44,780**	**$ 205,541**	**$ 51,772**	**$ 29,881**	**$ 30,246**	**$ 28,335**

(continued)

STATE OF OHIO

DISCRETELY PRESENTED COMPONENT UNITS
COMBINING BALANCE SHEET
JUNE 30, 2001

(dollars in thousands)
(continued)

	COLLEGES AND UNIVERSITIES			
	CINCINNATI STATE COMMUNITY COLLEGE	NORTHWEST STATE COMMUNITY COLLEGE	OWENS STATE COMMUNITY COLLEGE	TOTAL
ASSETS				
Cash Equity with Treasurer	$ —	$ —	$ —	$ 723,279
Cash and Cash Equivalents	3,285	4,634	9,909	291,640
Investments	4,980	—	10,961	4,512,683
Collateral on Lent Securities	—	—	—	315,784
Receivables:				
Intergovernmental	—	1,039	1,380	46,463
Loans, Net	355	—	608	2,371,808
Other	5,372	487	7,748	615,635
Due from Other Funds	2,202	—	—	722,553
Inventories	14	154	692	43,392
Restricted Assets:				
Cash and Cash Equivalents	—	105	—	6,193
Investments	—	—	—	156,117
Fixed Assets (net of accumulated depreciation)	66,674	23,436	91,438	9,918,387
Other Assets	182	—	1,444	785,610
TOTAL ASSETS	**$ 83,064**	**$ 29,855**	**$ 124,180**	**$ 20,509,544**
LIABILITIES, FUND EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts Payable	$ 1,477	$ 532	$ 1,699	$ 259,463
Accrued Liabilities	3,932	595	4,127	746,674
Obligations Under Securities Lending	—	—	—	315,784
Intergovernmental Payable	—	—	679	1,006,715
Due to Other Funds	2,202	—	—	722,553
Deferred Revenue	2,513	278	6,495	229,626
Refund and Other Liabilities	19	12	54	159,429
Revenue Bonds and Notes	—	—	—	3,053,107
Certificates of Participation	—	—	—	11,105
Total Liabilities	10,143	1,417	13,054	6,504,456
Fund Equity and Other Credits:				
Investment in General Fixed Assets	66,251	23,452	91,438	8,645,415
Retained Earnings:				
Unreserved	—	—	—	1,661,293
Fund Balances:				
Reserved for:				
Encumbrances	—	—	—	157
Restricted Fund Balances	384	679	829	2,991,243
Unreserved/Designated	5,175	2,984	950	541,332
Unreserved/Undesignated	1,111	1,323	17,909	165,648
Total Fund Equity and Other Credits	72,921	28,438	111,126	14,005,088
TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS	**$ 83,064**	**$ 29,855**	**$ 124,180**	**$ 20,509,544**

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STATE OF OHIO

DISCRETELY PRESENTED COMPONENT UNITS - COLLEGE AND UNIVERSITY FUNDS
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)

	OHIO STATE UNIVERSITY	UNIVERSITY OF CINCINNATI	OHIO UNIVERSITY
REVENUES AND OTHER ADDITIONS:			
Unrestricted Current Fund Revenues	$ 1,297,686	$ 340,656	$ 233,211
Local Appropriations-Restricted	17,885	27	—
Federal Grants and Contracts-Restricted	208,433	114,848	38,815
State Grants and Contracts-Restricted	43,260	9,997	12,872
Local Grants and Contracts-Restricted	3,469	257	513
Private Gifts, Grants and Contracts-Restricted	352,625	96,384	14,487
Endowment Income-Restricted	14,840	20,697	1,737
Investment Income-Restricted	(212,553)	(57,306)	(5,349)
Interest on Loans Receivable	2,448	783	184
Investment in Plant-Additions	329,310	84,879	87,192
Other	—	3,752	67,100
TOTAL REVENUES AND OTHER ADDITIONS	**2,057,403**	**614,974**	**450,762**
EXPENDITURES AND OTHER DEDUCTIONS:			
Educational and General Expenditures	1,370,357	603,782	362,996
Auxiliary Enterprises Expenditures	150,357	66,446	61,091
Hospital Expenditures	627,970	—	10,020
Indirect Costs Recovered	49,982	27,336	5,198
Grant Refunds and Adjustments	—	475	97
Loan Cancellations and Write-offs	452	190	54
Administrative and Collection Costs	659	—	—
Expended for Plant Facilities	207,686	58,735	69,740
Retirement of Indebtedness	29,961	26,488	10,296
Interest on Indebtedness	18,117	17,040	4,176
Investment in Plant-Deductions	33,543	13,808	59,732
Other	905	13,550	—
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	**2,489,989**	**827,850**	**583,400**
TRANSFERS:			
Operating Transfers from Primary Government	515,236	245,908	177,076
NET INCREASE (DECREASE) FOR THE YEAR BEFORE CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLE	**82,650**	**33,032**	**44,438**
Cumulative Effect of Change in Accounting Principle	—	—	—
NET INCREASE (DECREASE) FOR THE YEAR	**82,650**	**33,032**	**44,438**
FUND BALANCE AND OTHER CREDITS, JULY 1 (as restated)	4,282,431	2,318,013	651,283
FUND BALANCE AND OTHER CREDITS, JUNE 30	**$ 4,365,081**	**$ 2,351,045**	**$ 695,721**

MIAMI UNIVERSITY	UNIVERSITY OF AKRON	BOWLING GREEN STATE UNIVERSITY	KENT STATE UNIVERSITY	UNIVERSITY OF TOLEDO	CLEVELAND STATE UNIVERSITY
$ 248,384	$ 148,508	$ 190,943	$ 216,001	$ 165,582	$ 85,858
—	—	—	—	—	—
11,800	20,500	13,902	33,984	19,578	15,309
3,921	1,101	3,978	8,595	6,299	8,315
337	579	98	199	875	600
14,260	40,729	2,639	4,620	8,395	6,309
3,179	704	10,233	5	—	1,246
(11,232)	(14,468)	5,024	147	(1,427)	215
152	180	—	428	194	307
57,014	33,105	57,266	25,468	24,941	13,433
480	1,576	56,677	7,557	908	—
328,295	**232,514**	**340,760**	**297,004**	**225,345**	**131,592**
253,981	253,175	220,213	297,187	214,876	176,832
78,571	32,206	58,347	57,969	46,435	10,735
—	—	—	—	—	—
1,349	3,015	1,151	2,434	1,955	1,426
72	55	—	83	—	—
66	203	9	517	157	63
122	787	77	13	—	315
43,753	20,524	54,701	23,150	15,614	8,188
4,740	2,821	3,245	5,523	5,235	9,995
2,898	9,147	3,335	7,781	4,858	810
3,681	6,164	57,761	3,943	15,914	1,055
21	1,692	25,537	—	708	—
389,254	**329,789**	**424,376**	**398,600**	**305,752**	**209,419**
110,947	121,452	102,681	141,065	93,570	103,051
49,988	**24,177**	**19,065**	**39,469**	**13,163**	**25,224**
—	—	—	—	—	—
49,988	**24,177**	**19,065**	**39,469**	**13,163**	**25,224**
742,454	572,285	424,881	533,408	427,521	493,885
$ 792,442	**$ 596,462**	**$ 443,946**	**$ 572,877**	**$ 440,684**	**$ 519,109**

(continued)

STATE OF OHIO

DISCRETELY PRESENTED COMPONENT UNITS - COLLEGE AND UNIVERSITY FUNDS
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)
(continued)

	YOUNGSTOWN STATE UNIVERSITY	WRIGHT STATE UNIVERSITY	SHAWNEE STATE UNIVERSITY
REVENUES AND OTHER ADDITIONS:			
Unrestricted Current Fund Revenues	$ 68,909	$ 110,849	$ 13,851
Local Appropriations-Restricted	—	—	—
Federal Grants and Contracts-Restricted	9,878	26,804	6,155
State Grants and Contracts-Restricted	7,836	7,935	2,670
Local Grants and Contracts-Restricted	166	1,039	283
Private Gifts, Grants and Contracts-Restricted	8,540	14,931	1,466
Endowment Income-Restricted	269	164	—
Investment Income-Restricted	(454)	1,278	36
Interest on Loans Receivable	42	279	—
Investment in Plant-Additions	4,092	21,602	1,841
Other	50	129	62
TOTAL REVENUES AND OTHER ADDITIONS	**99,328**	**185,010**	**26,364**
EXPENDITURES AND OTHER DEDUCTIONS:			
Educational and General Expenditures	114,846	222,741	37,156
Auxiliary Enterprises Expenditures	18,571	16,444	3,358
Hospital Expenditures	—	—	—
Indirect Costs Recovered	242	4,439	—
Grant Refunds and Adjustments	—	35	—
Loan Cancellations and Write-offs	82	276	1
Administrative and Collection Costs	—	144	—
Expended for Plant Facilities	2,435	15,036	697
Retirement of Indebtedness	795	1,590	266
Interest on Indebtedness	781	687	242
Investment in Plant-Deductions	1,203	8,430	32
Other	8	174	453
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	**138,963**	**269,996**	**42,205**
TRANSFERS:			
Operating Transfers from Primary Government	52,356	107,771	16,777
NET INCREASE (DECREASE) FOR THE YEAR BEFORE CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLE	**12,721**	**22,785**	**936**
Cumulative Effect of Change in Accounting Principle	(45,770)	—	—
NET INCREASE (DECREASE) FOR THE YEAR	**(33,049)**	**22,785**	**936**
FUND BALANCE AND OTHER CREDITS, JULY 1 (as restated)	317,632	393,580	103,664
FUND BALANCE AND OTHER CREDITS, JUNE 30	**$ 284,583**	**$ 416,365**	**$ 104,600**

CENTRAL STATE UNIVERSITY	MEDICAL COLLEGE OF OHIO	TERRA STATE COMMUNITY COLLEGE	COLUMBUS STATE COMMUNITY COLLEGE	CLARK STATE COMMUNITY COLLEGE	EDISON STATE COMMUNITY COLLEGE
$ 9,835	$ 195,566	$ 5,830	$ 49,201	$ 8,446	$ 6,768
—	—	—	—	—	—
13,820	14,029	2,170	8,159	2,447	1,397
1,063	3,457	379	364	548	793
6	—	91	—	606	—
860	2,012	282	1,123	218	—
46	—	—	—	—	5
56	1,982	35	(366)	93	—
192	119	—	3	—	—
4,738	11,445	931	6,179	750	1,015
6	—	93	270	24	492
30,622	**228,610**	**9,811**	**64,933**	**13,132**	**10,470**
32,089	89,324	15,094	87,419	16,770	14,243
3,201	3,965	983	8,294	2,250	929
—	148,304	—	—	—	—
567	—	—	—	—	—
—	—	—	—	—	—
15	—	—	40	—	—
—	—	—	—	—	—
7,195	8,721	366	—	—	—
226	—	—	—	—	—
165	—	—	—	—	64
157	2,127	49	718	489	7
—	—	120	353	—	—
43,615	**252,441**	**16,612**	**96,824**	**19,509**	**15,243**
21,508	42,610	7,609	43,992	7,867	6,210
8,515	**18,779**	**808**	**12,101**	**1,490**	**1,437**
—	—	—	—	—	—
8,515	**18,779**	**808**	**12,101**	**1,490**	**1,437**
95,806	361,983	40,423	160,468	47,737	24,859
$ 104,321	**$ 380,762**	**$ 41,231**	**$ 172,569**	**$ 49,227**	**$ 26,296**

(continued)

STATE OF OHIO

DISCRETELY PRESENTED COMPONENT UNITS - COLLEGE AND UNIVERSITY FUNDS
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)
(continued)

	SOUTHERN STATE COMMUNITY COLLEGE	WASHINGTON STATE COMMUNITY COLLEGE	CINCINNATI STATE COMMUNITY COLLEGE
REVENUES AND OTHER ADDITIONS:			
Unrestricted Current Fund Revenues	$ 6,098	$ 5,764	$ 21,742
Local Appropriations-Restricted	—	—	—
Federal Grants and Contracts-Restricted	3,397	2,817	4,219
State Grants and Contracts-Restricted	952	665	2,878
Local Grants and Contracts-Restricted	284	—	81
Private Gifts, Grants and Contracts-Restricted	125	—	900
Endowment Income-Restricted	—	(11)	—
Investment Income-Restricted	—	—	—
Interest on Loans Receivable	—	—	9
Investment in Plant-Additions	1,322	156	1,227
Other	270	—	2
TOTAL REVENUES AND OTHER ADDITIONS	**12,448**	**9,391**	**31,058**
EXPENDITURES AND OTHER DEDUCTIONS:			
Educational and General Expenditures	13,585	13,489	49,388
Auxiliary Enterprises Expenditures	1,624	814	920
Hospital Expenditures	—	—	—
Indirect Costs Recovered	—	—	—
Grant Refunds and Adjustments	—	—	—
Loan Cancellations and Write-offs	5	—	35
Administrative and Collection Costs	—	—	12
Expended for Plant Facilities	502	175	628
Retirement of Indebtedness	—	—	—
Interest on Indebtedness	—	—	—
Investment in Plant-Deductions	—	176	4,118
Other	361	—	—
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	**16,077**	**14,654**	**55,101**
TRANSFERS:			
Operating Transfers from Primary Government	4,987	5,373	21,778
NET INCREASE (DECREASE) FOR THE YEAR BEFORE CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLE	**1,358**	**110**	**(2,265)**
Cumulative Effect of Change in Accounting Principle	—	—	—
NET INCREASE (DECREASE) FOR THE YEAR	**1,358**	**110**	**(2,265)**
FUND BALANCE AND OTHER CREDITS, JULY 1 (as restated)	27,351	25,795	75,186
FUND BALANCE AND OTHER CREDITS, JUNE 30	**$ 28,709**	**$ 25,905**	**$ 72,921**

NORTHWEST STATE COMMUNITY COLLEGE	OWENS STATE COMMUNITY COLLEGE	TOTAL
$ 6,812	$ 28,565	$ 3,465,065
—	—	17,912
1,341	8,229	582,031
1,938	2,736	132,552
—	—	9,483
—	—	570,905
—	—	53,114
—	7	(294,282)
—	23	5,343
705	4,223	772,834
218	485	140,151
11,014	**44,268**	**5,455,108**
13,586	64,827	4,537,956
1,274	6,467	631,251
—	—	786,294
—	—	99,094
—	—	817
—	27	2,192
—	—	2,129
—	1,265	539,111
—	—	101,181
—	—	70,101
56	—	213,163
—		43,882
14,916	**72,586**	**7,027,171**
6,157	36,870	1,992,851
2,255	**8,552**	**420,788**
—	—	(45,770)
2,255	**8,552**	**375,018**
26,183	102,574	12,249,402
$ 28,438	**$ 111,126**	**$ 12,624,420**

STATE OF OHIO

DISCRETELY PRESENTED COMPONENT UNITS - COLLEGE AND UNIVERSITY FUNDS
COMBINING STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES AND OTHER CHANGES
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)

	OHIO STATE UNIVERSITY	UNIVERSITY OF CINCINNATI	OHIO UNIVERSITY
REVENUES:			
Tuition, Fees and Other Student Charges	$ 369,735	$ 174,907	$ 155,128
Local Appropriations	14,656	14	—
Federal Grants and Contracts	207,736	113,577	36,658
State Grants and Contracts	38,571	9,962	12,146
Local Grants and Contracts	2,874	332	642
Private Gifts, Grants and Contracts	231,519	34,977	12,607
Endowment Income	17,558	37,324	1,046
Sales and Services	786,191	113,918	59,722
Investment Income	25,600	12,375	3,776
Other Sources	51,901	7,480	18,508
TOTAL REVENUES	**1,746,341**	**504,866**	**300,233**
EXPENDITURES AND MANDATORY TRANSFERS:			
EDUCATIONAL AND GENERAL:			
Instruction and Departmental Research	531,410	219,866	164,749
Separately Budgeted Research	262,514	96,133	23,978
Public Service	104,423	44,455	14,783
Academic Support	105,385	62,519	42,447
Student Services	56,471	25,976	20,565
Institutional Support	132,087	56,440	37,441
Operation and Maintenance of Plant	76,984	38,730	30,058
Scholarships and Fellowships	101,083	59,663	28,975
TOTAL EDUCATIONAL AND GENERAL	1,370,357	603,782	362,996
AUXILIARY ENTERPRISES	150,357	66,446	61,091
HOSPITALS	627,970	—	10,020
TOTAL EXPENDITURES	**2,148,684**	**670,228**	**434,107**
MANDATORY TRANSFERS, NET:			
Principal and Interest	38,533	28,197	4,797
Renewals and Replacements	—	—	—
Other	45	135	52
TOTAL MANDATORY TRANSFERS, NET	**38,578**	**28,332**	**4,849**
TOTAL EXPENDITURES AND MANDATORY TRANSFERS	**2,187,262**	**698,560**	**438,956**
OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS):			
OPERATING TRANSFERS FROM PRIMARY GOVERNMENT	450,764	199,651	149,459
NONMANDATORY TRANSFERS, NET:			
Capital Improvements	(35,350)	(9,907)	(6,130)
Other	37,173	884	(1,108)
ADDITIONS/(DEDUCTIONS):			
Excess of Restricted Receipts over Transfers to Revenue	122,359	29,247	5,420
Indirect Costs Recovered	(49,982)	(27,336)	(5,198)
Other	—	(3,298)	(96)
TOTAL OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS)	**524,964**	**189,241**	**142,347**
NET INCREASE (DECREASE) IN FUND BALANCES	**$ 84,043**	**$ (4,453)**	**$ 3,624**

MIAMI UNIVERSITY	UNIVERSITY OF AKRON	BOWLING GREEN STATE UNIVERSITY	KENT STATE UNIVERSITY	UNIVERSITY OF TOLEDO	CLEVELAND STATE UNIVERSITY
$ 153,363	$ 98,884	$ 117,923	$ 145,120	$ 107,563	$ 70,116
—	—	—	—	—	—
11,622	20,554	13,100	33,377	19,251	15,178
3,919	1,623	3,925	8,921	10,376	9,034
621	523	95	268	1,379	629
13,588	19,402	3,940	6,452	11,768	6,026
4,337	2,333	—	11	1,525	1,246
77,694	40,174	61,461	48,125	41,929	10,970
9,558	4,914	4,996	11,912	3,279	2,434
1,572	293	4,636	5,475	1,929	907
276,274	**188,700**	**210,076**	**259,661**	**198,999**	**116,540**
124,059	101,091	88,459	131,517	99,978	69,253
7,339	16,193	4,068	13,238	10,931	12,807
1,974	10,598	10,061	14,925	5,186	8,225
29,667	29,164	28,251	30,904	24,419	17,090
18,766	12,625	18,993	24,951	15,784	18,338
26,777	31,974	23,309	26,177	19,730	21,200
22,157	18,701	13,667	23,256	12,958	14,333
23,242	32,955	33,405	32,220	25,889	15,586
253,981	253,301	220,213	297,188	214,875	176,832
78,571	32,206	58,347	57,969	46,435	10,735
—	—	—	—	—	—
332,552	**285,507**	**278,560**	**355,157**	**261,310**	**187,567**
7,547	6,567	5,519	7,465	9,964	1,555
—	—	2,821	—	—	—
5	87	7	113	154	96
7,552	**6,654**	**8,347**	**7,578**	**10,118**	**1,651**
340,104	**292,161**	**286,907**	**362,735**	**271,428**	**189,218**
87,423	105,441	89,276	123,963	88,590	77,665
(13,769)	(776)	(2,394)	(3,413)	—	(75)
(7,555)	887	596	5	(3,487)	(273)
4,717	5,310	—	3,674	1,692	419
(1,349)	(3,015)	—	(2,434)	(1,955)	(1,426)
(21)	(49)	106	(82)	—	—
69,446	**107,798**	**87,584**	**121,713**	**84,840**	**76,310**
$ 5,616	**$ 4,337**	**$ 10,753**	**$ 18,639**	**$ 12,411**	**$ 3,632**

(continued)

STATE OF OHIO

DISCRETELY PRESENTED COMPONENT UNITS - COLLEGE AND UNIVERSITY FUNDS
COMBINING STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES AND OTHER CHANGES
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)
(continued)

	YOUNGSTOWN STATE UNIVERSITY	WRIGHT STATE UNIVERSITY	SHAWNEE STATE UNIVERSITY
REVENUES:			
Tuition, Fees and Other Student Charges	$ 51,350	$ 74,870	$ 10,786
Local Appropriations	—	—	—
Federal Grants and Contracts	9,338	26,108	6,155
State Grants and Contracts	6,257	6,866	3,617
Local Grants and Contracts	197	909	334
Private Gifts, Grants and Contracts	7,273	10,925	1,501
Endowment Income	—	232	—
Sales and Services	14,556	22,362	977
Investment Income	1,638	3,684	907
Other Sources	1,653	5,821	1,005
TOTAL REVENUES	**92,262**	**151,777**	**25,282**
EXPENDITURES AND MANDATORY TRANSFERS:			
EDUCATIONAL AND GENERAL:			
Instruction and Departmental Research	47,943	82,241	12,043
Separately Budgeted Research	884	21,930	—
Public Service	5,573	8,242	4,426
Academic Support	9,192	40,575	2,428
Student Services	6,678	12,004	2,793
Institutional Support	15,596	21,033	5,447
Operation and Maintenance of Plant	8,510	13,539	3,086
Scholarships and Fellowships	20,470	23,177	6,932
TOTAL EDUCATIONAL AND GENERAL	114,846	222,741	37,155
AUXILIARY ENTERPRISES	18,571	16,444	3,359
HOSPITALS	—	—	—
TOTAL EXPENDITURES	**133,417**	**239,185**	**40,514**
MANDATORY TRANSFERS, NET:			
Principal and Interest	1,445	2,283	462
Renewals and Replacements	—	—	—
Other	30	126	—
TOTAL MANDATORY TRANSFERS, NET	**1,475**	**2,409**	**462**
TOTAL EXPENDITURES AND MANDATORY TRANSFERS	**134,892**	**241,594**	**40,976**
OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS):			
OPERATING TRANSFERS FROM PRIMARY GOVERNMENT	48,429	97,185	15,474
NONMANDATORY TRANSFERS, NET:			
Capital Improvements	(895)	(3,273)	(520)
Other	(1,110)	(528)	—
ADDITIONS/(DEDUCTIONS):			
Excess of Restricted Receipts over Transfers to Revenue	1,234	9,337	(454)
Indirect Costs Recovered	(242)	(4,439)	—
Other	—	(16)	—
TOTAL OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS)	**47,416**	**98,266**	**14,500**
NET INCREASE (DECREASE) IN FUND BALANCES	**$ 4,786**	**$ 8,449**	**$ (1,194)**

CENTRAL STATE UNIVERSITY	MEDICAL COLLEGE OF OHIO	TERRA STATE COMMUNITY COLLEGE	COLUMBUS STATE COMMUNITY COLLEGE	CLARK STATE COMMUNITY COLLEGE	EDISON STATE COMMUNITY COLLEGE
$ 3,525	$ 11,576	$ 4,640	$ 35,396	$ 6,025	$ 5,506
—	—	—	—	—	—
13,864	13,503	2,182	8,159	2,447	1,397
1,258	2,562	474	2,534	574	793
6	—	54	—	606	—
860	7,686	192	1,940	87	119
—	—	—	—	—	—
4,665	158,700	1,025	8,627	1,390	1,210
411	2,840	165	3,037	—	118
434	15,748	277	472	1,006	206
25,023	**212,615**	**9,009**	**60,165**	**12,135**	**9,349**
5,954	46,620	5,394	38,815	5,023	4,737
930	14,588	—	—	—	—
7,124	501	2,542	1,935	2,491	1,035
5,585	5,370	521	2,813	697	326
2,959	1,559	1,047	7,450	1,519	2,782
6,865	11,714	3,035	12,558	2,933	3,080
4,406	8,012	1,357	12,450	1,959	1,186
5,134	972	1,198	10,966	1,991	124
38,957	89,336	15,094	86,987	16,613	13,270
4,115	3,966	983	8,295	2,250	929
—	148,304	—	—	—	—
43,072	**241,606**	**16,077**	**95,282**	**18,863**	**14,199**
246	—	—	1,572	—	46
—	—	—	—	—	—
—	—	—	—	—	—
246	**—**	**—**	**1,572**	**—**	**46**
43,318	**241,606**	**16,077**	**96,854**	**18,863**	**14,245**
19,051	38,836	6,962	41,372	7,525	6,210
—	(7,798)	—	—	—	(973)
—	(807)		—	—	—
—	88	16	—	704	—
567	3,330	—	—	—	—
—	—	(125)	—	—	—
19,618	**33,649**	**6,853**	**41,372**	**8,229**	**5,237**
$ 1,323	**$ 4,658**	**$ (215)**	**$ 4,683**	**$ 1,501**	**$ 341**

(continued)

STATE OF OHIO

DISCRETELY PRESENTED COMPONENT UNITS - COLLEGE AND UNIVERSITY FUNDS
COMBINING STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES AND OTHER CHANGES
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

(dollars in thousands)
(continued)

	SOUTHERN STATE COMMUNITY COLLEGE	WASHINGTON STATE COMMUNITY COLLEGE	CINCINNATI STATE COMMUNITY COLLEGE
REVENUES:			
Tuition, Fees and Other Student Charges	$ 3,638	$ 4,126	$ 17,516
Local Appropriations	—	—	—
Federal Grants and Contracts	3,397	2,817	4,219
State Grants and Contracts	1,672	1,256	2,878
Local Grants and Contracts	284	—	81
Private Gifts, Grants and Contracts	125	—	453
Endowment Income	—	—	—
Sales and Services	1,607	990	3,134
Investment Income	—	82	513
Other Sources	132	150	579
TOTAL REVENUES	**10,855**	**9,421**	**29,373**
EXPENDITURES AND MANDATORY TRANSFERS:			
EDUCATIONAL AND GENERAL:			
Instruction and Departmental Research	3,903	4,357	18,918
Separately Budgeted Research	—	—	—
Public Service	1,444	—	2,844
Academic Support	987	1,497	4,032
Student Services	918	1,359	3,682
Institutional Support	970	3,047	8,644
Operation and Maintenance of Plant	985	913	4,613
Scholarships and Fellowships	4,377	2,490	6,655
TOTAL EDUCATIONAL AND GENERAL	13,584	13,663	49,388
AUXILIARY ENTERPRISES	1,625	814	920
HOSPITALS	—	—	—
TOTAL EXPENDITURES	**15,209**	**14,477**	**50,308**
MANDATORY TRANSFERS, NET:			
Principal and Interest	—	—	—
Renewals and Replacements	—	—	—
Other	—	—	—
TOTAL MANDATORY TRANSFERS, NET	**—**	**—**	**—**
TOTAL EXPENDITURES AND MANDATORY TRANSFERS	**15,209**	**14,477**	**50,308**
OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS):			
OPERATING TRANSFERS FROM PRIMARY GOVERNMENT	4,485	5,198	21,596
NONMANDATORY TRANSFERS, NET:			
Capital Improvements	—	—	—
Other	—	—	—
ADDITIONS/(DEDUCTIONS):			
Excess of Restricted Receipts over Transfers to Revenue	—	—	—
Indirect Costs Recovered	—	—	—
Other	—	—	—
TOTAL OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS)	**4,485**	**5,198**	**21,596**
NET INCREASE (DECREASE) IN FUND BALANCES	**$ 131**	**$ 142**	**$ 661**

NORTHWEST STATE COMMUNITY COLLEGE	OWENS STATE COMMUNITY COLLEGE	TOTAL
$ 4,774	$ 21,306	$ 1,647,773
—	—	14,670
1,360	8,343	574,342
1,937	3,540	134,695
—	—	9,834
392	—	371,832
—	—	65,612
—	6,029	1,465,456
280	814	93,333
1,566	386	122,136
10,309	**40,418**	**4,499,683**
6,063	25,065	1,837,458
—	172	485,705
1,147	2,666	256,600
416	2,627	446,912
1,299	7,543	266,061
2,112	6,939	479,108
976	8,914	321,750
1,574	10,900	449,978
13,587	64,826	4,543,572
1,273	6,467	632,168
—	—	786,294
14,860	**71,293**	**5,962,034**
—	—	116,198
—	—	2,821
—	—	850
—	**—**	**119,869**
14,860	**71,293**	**6,081,903**
5,673	35,651	1,725,879
—	(3,019)	(88,292)
—	—	24,677
—	—	183,763
—	—	(93,479)
—	—	(3,581)
5,673	**32,632**	**1,748,967**
$ 1,122	**$ 1,757**	**$ 166,747**