

STATE OF OHIO GENERAL OBLIGATION BONDS

FRANKLIN COUNTY

FOR THE YEAR ENDED JUNE 30, 2023

AGREED-UPON PROCEDURES



Rea & associates

www.reacpa.com

OHIO AUDITOR OF STATE
KEITH FABER



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Commissioners of the Sinking Fund
State of Ohio General Obligation Bonds
30 East Broad Street, 9thFloor
Columbus, Ohio 43215

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the State of Ohio General Obligation Bonds, Franklin County, prepared by Rea & Associates, Inc., for the period July 1, 2022 through June 30, 2023. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Commissioners of the Sinking Fund are responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

November 17, 2023

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioners of the Sinking Fund
30 East Broad Street, 9th Floor
Columbus, Ohio 43215

We have performed the procedures enumerated below with respect to (1) the accuracy and completeness of the accompanying Schedule of General Obligations Bonds from the Semi-Annual Reports for July 1, 2022 to December 31, 2022 and January 1, 2023 to June 30, 2023, and (2) compliance with debt issuance procedures. Management of the Commissioners of the Sinking Fund (CSF) is responsible for the Schedule of General Obligations Bonds. Both the CSF and the Ohio Public Facilities Commission (OPFC) are responsible for compliance with debt issuance procedures.

The CSF has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting you in gaining assurance over (1) the accuracy and completeness of the Schedule of General Obligations Bonds from the Semi-Annual Reports for July 1, 2022 to December 31, 2022 and January 1, 2023 to June 30, 2023, issued by the CSF, and (2) compliance with debt issuance procedures. This report may not be suitable for any other purpose. The procedures performed may not address all of the items of interest to a user of this report and may not meet the needs of all users of this report, and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. To help assure the accuracy and completeness of the Schedule of General Obligation Bonds from the "Semi-Annual Report July 1, 2022 to December 31, 2022" and the "Semi-Annual Report January 1, 2023 to June 30, 2023" issued by CSF (attached), we specifically examined supporting documentation for the bonds authorized, bonds issued, outstanding bond debt, interest paid through December 31, 2022 and June 30, 2023, respectively, remaining interest through maturity, and cash balance in the applicable bond service funds and described the documentation used to support the amounts. The Schedules of General Obligation Bonds are included after this Independent Accountant's Report.

Findings:

Bonds authorized – Various sections of Article VIII of the Ohio Constitution, as approved by voters, authorize the issuance of Highway Capital Improvement Bonds, Coal Research and Development Bonds, Natural Resources Capital Facilities Bonds, Common Schools Capital Facilities Bonds, Higher Education Capital Facilities Bonds, Infrastructure Improvement Capital Improvements Bonds, Conservation Projects Bonds, Third Frontier Research and Development Projects Bonds, Third Frontier Job Ready Site Development Bonds, and Veterans Compensation Bonds. The authority to issue bonds in amounts authorized was conferred upon the CSF, OPFC, and the Treasurer of State of Ohio through legislation of the General Assembly or Ohio Constitution.

We traced and agreed bonds authorized to the supporting legislation of the General Assembly without exception.

Bonds Issued – The bonds issued balance reported by CSF on the Schedules of General Obligation Bonds includes bonds issued and refunded, but excludes refunding bonds in cases when issued.

We traced and agreed this balance to the applicable transcripts of proceedings, provided by CSF, without exception.

Outstanding Bonded Debt – The outstanding bonded debt balance reported by CSF on the Schedules of General Obligation Bonds excludes bonds refunded, but includes refunding bonds in cases when issued.

We traced and agreed this balance to debt-service-to-maturity schedules, provided by CSF, without exception.

Interest Paid Through December 31, 2022 and June 30, 2023, respectively - The interest paid through December 31, 2022 and June 30, 2023 balances reported by CSF on the Schedules of General Obligation Bonds as of December 31, 2022 and June 30, 2023, respectively, consists of both fixed and variable rate bond interest paid, as well as capital appreciation bond accretion paid. For American Recovery and Reinvestment Act Build America Bonds, this amount includes the federal subsidy portion of interest paid.

For the State's fixed rate bonds, we traced and agreed all fixed rate interest and accretion amounts paid through December 31, 2022 and June 30, 2023 on the Schedules of General Obligation Bonds to debt-service-to-maturity schedules, provided by CSF, without exception. For the State's variable rate bonds, we traced and agreed the beginning balance of the interest amount paid through December 31, 2022 and June 30, 2023 to the ending balance from the previous reporting period, and we traced and agreed the current interest amount paid to trustee invoices, provided by CSF, without exception.

Remaining Interest through Maturity – The remaining interest through maturity balance reported by CSF on the Schedules of General Obligation Bonds consists of future interest and accretion payments.

We traced and agreed this balance to debt-service-to-maturity schedules, provided by CSF, without exception. The debt-service-to-maturity schedules for the State of Ohio's six variable rate bonds contain estimates for future interest payments to bondholders. For all five variable rate bonds, the CSF estimated future interest rates at 3% through maturity.

Cash Balance in Bond Service Fund – We traced the Cash Balance in Bond Service Fund balances reported by CSF on the Schedules of General Obligation Bonds to the State of Ohio Agency Daily Cash Balance Reports (OHGLR052) as of December 31, 2022 and June 30, 2023, respectively. All Cash Balances in the Bond Service Fund balances agreed without exception.

2. Utilizing the process for the issuance of debt at OPFC, we determined: what debt was issued during the fiscal year; whether this debt issuance was properly approved; which purpose the debt served (coal research and development, natural resources, common schools, higher education, infrastructure improvement, conservation projects, third frontier research and development, third frontier job ready site development, or Persian Gulf, Afghanistan and Iraq Conflicts Compensation Bonds); and the debt was accurately reflected as "bonds issued" as of June 30th on the "Schedule of General Obligation Bonds" in the CSF semi-annual report.

Findings:

Debt issued by OPFC during fiscal year 2023 was as follows:

<u>Type/Purpose</u>	<u>Series</u>	<u>Amount</u>
Infrastructure Improvement	2022A	\$ 176,790,000
Infrastructure Improvement	2022B	54,740,000
Infrastructure Improvement	2022C	58,260,000
Conservation Projects	2022A	25,100,000
Common Schools	2022A	62,235,000
		<u>\$ 377,125,000</u>

Each issuance was properly approved via Resolution and was accurately reflected as “bonds issued” as of June 30th on the “Schedule of General Obligation Bonds” in the CSF semi-annual report.

3. If the Treasurer of State issued general obligation debt for Highway Capital Improvements during the fiscal year, we determined whether the debt issuance was approved by the proper authority based on the process for issuing debt at the Treasurer of State/CSF and determined that the debt was accurately reflected as "bonds issued" as of June 30th on the "Schedule of General Obligation Bonds" in the CSF semi-annual report.

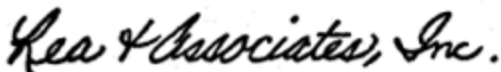
Findings:

During fiscal year 2023, the Treasurer of State did not issue Highway Capital Improvement bonds.

We were engaged by the CSF to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA and applicable attestation standards in the Comptroller General of the United States’ Government Auditing Standards. We were not engaged and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on (1) the accompanying Schedule of General Obligations Bonds from the Semi-Annual Report July 1, 2022 to December 31, 2022 and January 1, 2023 to June 30, 2023, and (2) compliance with debt issuance procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the CSF and to meet our other ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States’ *Government Auditing Standards* related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the CSF, the Ohio Public Facilities Commission, and Ohio Auditor of State. This report is not suitable for any other purpose.



Rea & Associates, Inc.
Dublin, Ohio
September 12, 2023

STATE OF OHIO
SCHEDULE OF GENERAL OBLIGATION BONDS
As of December 31, 2022 (Dollars in 000s)

	COAL DEVELOPMENT BONDS Article VIII, Section 15, of Ohio Constitution 11/5/1985	COMMON SCHOOLS BONDS Article VIII, Section 2(n), of Ohio Constitution 11/2/1999	CONSERVATION PROJECTS BONDS Article VIII, Sections 2(o) and 2(q), of Ohio Constitution 11/4/2008
Legal Authority & Date of Voter Authorization			
Bonds Authorized (A)	\$ 262,000	\$ 6,515,100	\$ 900,000
Bonds Issued (B)	254,000	5,611,200	682,625
Bonds Authorized, but not Issued	8,000	903,900	217,375
Bonds Matured	200,995	3,235,470	365,420
Outstanding Bonded Debt (C)	23,005	2,122,640	308,470
Total Interest Cost to Maturity (D).....	59,823	2,908,131	242,888
Interest Paid through 12/31/2022.....	56,831	2,252,770	170,978
Remaining Interest through Maturity (D).....	2,992	655,361	71,910
Original Discount on Capital Appreciation Bonds	-	-	-
Accreted Principal Paid through 12/31/2022.....	-	-	-
Remaining Discount through Maturity	-	-	-
Cash Balance in Bond Service Fund	-	-	5
Final Maturity Date	2/1/2030	6/15/2041	3/1/2035
Funding Source(s).....	General Revenue Fund	General Revenue Fund & Net Lottery Proceeds	General Revenue Fund

	HIGHER EDUCATION BONDS Article VIII, Section 2(n), of Ohio Constitution 11/2/1999	HIGHWAY CAPITAL IMPROVEMENTS BONDS Article VIII, Section 2(m), of Ohio Constitution 11/7/1995	NATURAL RESOURCES BONDS Article VIII, Section 2(l), of Ohio Constitution 11/2/1993
Legal Authority & Date of Voter Authorization			
Bonds Authorized (A)	\$ 5,255,000	\$ 3,797,000	\$ 521,000
Bonds Issued (B)	4,374,445	3,462,760	484,620
Bonds Authorized, but not Issued	880,555	334,240	36,380
Bonds Matured	2,247,265	2,604,145	378,425
Outstanding Bonded Debt (C)	1,927,805	852,540	106,200
Total Interest Cost to Maturity (D).....	2,342,937	1,119,015	180,527
Interest Paid through 12/31/2022.....	1,730,967	917,033	156,095
Remaining Interest through Maturity (D)	611,970	201,981	24,432
Original Discount on Capital Appreciation Bonds	-	-	-
Accreted Principal Paid through 12/31/2022.....	-	-	-
Remaining Discount through Maturity	-	-	-
Cash Balance in Bond Service Fund	12	70,902	2
Final Maturity Date	5/1/2041	5/1/2037	4/1/2035
Funding Source(s)	General Revenue Fund	Highway User Receipts	General Revenue Fund

All dollar amounts represented have been rounded to the nearest thousand.

Note: Some totals may not foot due to rounding.

(continued)

STATE OF OHIO
SCHEDULE OF GENERAL OBLIGATION BONDS
As of December 31, 2022 (Dollars in 000s)
(Continued)

	VETERAN'S COMPENSATION BONDS Article VIII, Section 2(r), of Ohio Constitution 11/3/2009 (E)	INFRASTRUCTURE IMPROVEMENT BONDS Article VIII, Sections 2(p) and 2(s), of Ohio Constitution 5/6/2014	JOB READY SITE DEVELOPMENT BONDS Article VIII, Section 2(p), of Ohio Constitution 11/8/2005 (F)
Legal Authority & Date of Voter Authorization			
Bonds Authorized (A)	\$ 200,000	\$ 5,200,000	\$ 150,000
Bonds Issued (B)	83,910	4,694,726	150,000
Bonds Authorized, but not Issued	-	505,274	-
Bonds Matured	69,335	2,784,707	150,000
Outstanding Bonded Debt (C)	15,185	1,828,685	-
Total Interest Cost to Maturity (D).....	18,739	2,319,573	31,840
Interest Paid through 12/31/2022.....	18,265	1,686,480	31,840
Remaining Interest through Maturity (D).....	474	633,093	-
Original Discount on Capital Appreciation Bonds	-	269,198	-
Accreted Principal Paid through 12/31/2022.....	-	269,198	-
Remaining Discount through Maturity	-	-	-
Cash Balance in Bond Service Fund	-	39	-
Final Maturity Date	4/1/2026	3/1/2042	11/1/2022
Funding Source(s).....	General Revenue Fund	General Revenue Fund	General Revenue Fund

	THIRD FRONTIER RESEARCH AND DEVELOPMENT BONDS Article VIII, Section 2(p), of Ohio Constitution 5/4/2010
Legal Authority & Date of Voter Authorization	
Bonds Authorized (A)	\$ 1,200,000
Bonds Issued (B)	971,000
Bonds Authorized, but not Issued	229,000
Bonds Matured	774,230
Outstanding Bonded Debt (C)	196,260
Total Interest Cost to Maturity (D).....	180,727
Interest Paid through 12/31/2022.....	164,929
Remaining Interest through Maturity (D).....	15,798
Original Discount on Capital Appreciation Bonds	-
Accreted Principal Paid through 12/31/2022.....	-
Remaining Discount through Maturity	-
Cash Balance in Bond Service Fund	-
Final Maturity Date	5/1/2029
Funding Source(s)	General Revenue Fund

All dollar amounts represented have been rounded to the nearest thousand.
Note: Some totals may not foot due to rounding.

(continued)

STATE OF OHIO
SCHEDULE OF GENERAL OBLIGATION BONDS
As of December 31, 2022
(Continued)

Notes:

- (A) The amounts of general obligation bonds authorized for Common Schools and for Higher Education were reduced by \$800 million and \$950 million, respectively, by HB562 enacted by the General Assembly in 2008. The proceeds generated by the Buckeye Tobacco Settlement Financing Authority transaction were used to fund such purposes in lieu of bonded debt until the proceeds from the Settlement, specified for the School Building Assistance Fund and the Higher Education Improvement Fund, were expended. As of June 30, 2012, all such payments from the Authority to the School Building Assistance Fund were made.
- (B) The "Bonds Issued" balance includes bonds that have been refunded, but excludes refunding bonds (i.e., bonds issued solely to refund prior bonds). Also, not more than:
- \$50 million in Conservation Projects Bonds may be issued in any fiscal year, plus the principal amount of those obligations that in any prior fiscal year could have been but were not issued within the \$50 million fiscal year limit.
 - \$220 million in Highway Capital Improvements Bonds may be issued in any fiscal year, plus the principal amount of highway obligations that in any prior fiscal year could have been but were not issued within the \$220 million fiscal year limit.
 - \$50 million in Natural Resources Bonds may be issued in any fiscal year.
 - \$200 million in Infrastructure Improvement Bonds may be issued annually. In May 2014, voters approved an amendment which authorized a ten-year extension of the existing local government infrastructure program (authorized November 2005). The amendment increased the allowable annual issuance amount from \$150 million to \$175 million in the first five fiscal years and \$200 million in each fiscal year thereafter.
 - \$1.2 billion in Third Frontier Research and Development Bonds may be issued. Beginning with Fiscal Year 2013, no more than \$175 million may be issued in any fiscal year, plus in each case the principal amount of obligations that in any prior fiscal year could have been but were not issued.
- (C) The "Outstanding Bonded Debt" balance excludes bonds refunded, but includes refunding bonds in cases when issued. Also, not more than
- \$100 million in Coal Development Bonds may be outstanding at any time.
 - \$400 million in Conservation Projects Bonds may be outstanding at any time.
 - \$1.2 billion in Highway Capital Improvements Bonds may be outstanding at any time.
 - \$200 million in Natural Resources Bonds may be outstanding at any time.
- (D) The "Total Interest Cost to Maturity" and "Remaining Interest through Maturity" balances for the Common Schools Bonds and the Infrastructure Improvement Bonds include estimates for interest payable on variable rate bonds.
- (E) On December 31, 2013, the State's authority to issue additional bonds under Section 2(r) of Article VIII of the Constitution expired.
- (F) Authorization to issue under Section 2(p) of Article VIII has been exhausted.

STATE OF OHIO
SCHEDULE OF GENERAL OBLIGATION BONDS
As of June 30, 2023 (Dollars in 000s)

	COAL DEVELOPMENT BONDS Article VIII, Section 15, of Ohio Constitution 11/5/1985	COMMON SCHOOLS BONDS Article VIII, Section 2(n), of Ohio Constitution 11/2/1999	CONSERVATION PROJECTS BONDS Article VIII, Sections 2(o) and 2(q), of Ohio Constitution 11/4/2008
Legal Authority & Date of Voter Authorization			
Bonds Authorized (A)	\$ 262,000	\$ 6,515,100	\$ 900,000
Bonds Issued (B)	254,000	5,611,200	682,625
Bonds Authorized, but not Issued	8,000	903,900	217,375
Bonds Matured	205,660	3,328,595	391,630
Outstanding Bonded Debt (C)	18,340	2,029,515	282,260
Total Interest Cost to Maturity (D).....	59,823	2,907,993	242,888
Interest Paid through 6/30/2023.....	57,360	2,301,208	177,260
Remaining Interest through Maturity (D).....	2,463	606,785	65,628
Original Discount on Capital Appreciation Bonds	-	-	-
Accreted Principal Paid through 6/30/2023.....	-	-	-
Remaining Discount through Maturity	-	-	-
Cash Balance in Bond Service Fund	2	50	18
Final Maturity Date	2/1/2030	6/15/2041	3/1/2035
Funding Source(s).....	General Revenue Fund	General Revenue Fund & Net Lottery Proceeds	General Revenue Fund

	HIGHER EDUCATION BONDS Article VIII, Section 2(n), of Ohio Constitution 11/2/1999	HIGHWAY CAPITAL IMPROVEMENTS BONDS Article VIII, Section 2(m), of Ohio Constitution 11/7/1995	NATURAL RESOURCES BONDS Article VIII, Section 2(l), of Ohio Constitution 11/2/1993
Legal Authority & Date of Voter Authorization			
Bonds Authorized (A)	\$ 5,255,000	\$ 4,048,000	\$ 521,000
Bonds Issued (B)	4,374,445	3,462,760	484,620
Bonds Authorized, but not Issued	880,555	585,240	36,380
Bonds Matured	2,305,470	2,706,645	390,725
Outstanding Bonded Debt (C)	1,869,600	750,040	93,900
Total Interest Cost to Maturity (D).....	2,342,937	1,119,015	179,518
Interest Paid through 6/30/2023.....	1,774,959	938,049	158,574
Remaining Interest through Maturity (D)	567,978	180,965	20,944
Original Discount on Capital Appreciation Bonds	-	-	-
Accreted Principal Paid through 6/30/2023.....	-	-	-
Remaining Discount through Maturity	-	-	-
Cash Balance in Bond Service Fund	76	902	14
Final Maturity Date	5/1/2041	5/1/2037	4/1/2035
Funding Source(s)	General Revenue Fund	Highway User Receipts	General Revenue Fund

All dollar amounts represented have been rounded to the nearest thousand.

Note: Some totals may not foot due to rounding.

(continued)

STATE OF OHIO
SCHEDULE OF GENERAL OBLIGATION BONDS
As of June 30, 2023 (Dollars in 000s)
(Continued)

	VETERAN'S COMPENSATION BONDS Article VIII, Section 2(r), of Ohio Constitution 11/3/2009 (E)	INFRASTRUCTURE IMPROVEMENT BONDS Article VIII, Sections 2(p) and 2(s), of Ohio Constitution 5/6/2014	THIRD FRONTIER RESEARCH AND DEVELOPMENT BONDS Article VIII, Section 2(p), of Ohio Constitution 5/4/2010
Legal Authority & Date of Voter Authorization			
Bonds Authorized (A)	\$ 200,000	\$ 5,210,000	\$ 1,200,000
Bonds Issued (B)	83,910	4,694,726	971,000
Bonds Authorized, but not Issued	-	515,274	229,000
Bonds Matured	74,000	2,834,932	797,090
Outstanding Bonded Debt (C)	10,520	1,778,460	173,400
Total Interest Cost to Maturity (D).....	18,739	2,319,538	180,727
Interest Paid through 6/30/2023.....	18,406	1,723,924	167,494
Remaining Interest through Maturity (D).....	333	595,614	13,232
Original Discount on Capital Appreciation Bonds	-	269,198	-
Accreted Principal Paid through 6/30/2023.....	-	269,198	-
Remaining Discount through Maturity	-	-	-
Cash Balance in Bond Service Fund	-	44	22
Final Maturity Date	4/1/2026	3/1/2042	5/1/2029
Funding Source(s).....	General Revenue Fund	General Revenue Fund	General Revenue Fund

All dollar amounts represented have been rounded to the nearest thousand.

Note: Some totals may not foot due to rounding.

(continued)

STATE OF OHIO
SCHEDULE OF GENERAL OBLIGATION BONDS
As of June 30, 2023
(Continued)

Notes:

- (A) The amounts of general obligation bonds authorized for Common Schools and for Higher Education were reduced by \$800 million and \$950 million, respectively, by HB562 enacted by the General Assembly in 2008. The proceeds generated by the Buckeye Tobacco Settlement Financing Authority transaction were used to fund such purposes in lieu of bonded debt until the proceeds from the Settlement, specified for the School Building Assistance Fund and the Higher Education Improvement Fund, were expended. As of June 30, 2012, all such payments from the Authority to the School Building Assistance Fund were made.
- (B) The "Bonds Issued" balance includes bonds that have been refunded, but excludes refunding bonds (i.e., bonds issued solely to refund prior bonds). Also, not more than:
- \$50 million in Conservation Projects Bonds may be issued in any fiscal year, plus the principal amount of those obligations that in any prior fiscal year could have been but were not issued within the \$50 million fiscal year limit.
 - \$220 million in Highway Capital Improvements Bonds may be issued in any fiscal year, plus the principal amount of highway obligations that in any prior fiscal year could have been but were not issued within the \$220 million fiscal year limit.
 - \$50 million in Natural Resources Bonds may be issued in any fiscal year.
 - \$200 million in Infrastructure Improvement Bonds may be issued annually. In May 2014, voters approved an amendment which authorized a ten-year extension of the existing local government infrastructure program (authorized November 2005). The amendment increased the allowable annual issuance amount from \$150 million to \$175 million in the first five fiscal years and \$200 million in each fiscal year thereafter.
 - \$1.2 billion in Third Frontier Research and Development Bonds may be issued. Beginning with Fiscal Year 2013, no more than \$175 million may be issued in any fiscal year, plus in each case the principal amount of obligations that in any prior fiscal year could have been but were not issued.
- (C) The "Outstanding Bonded Debt" balance excludes bonds refunded, but includes refunding bonds in cases when issued. Also, not more than
- \$100 million in Coal Development Bonds may be outstanding at any time.
 - \$400 million in Conservation Projects Bonds may be outstanding at any time.
 - \$1.2 billion in Highway Capital Improvements Bonds may be outstanding at any time.
 - \$200 million in Natural Resources Bonds may be outstanding at any time.
- (D) The "Total Interest Cost to Maturity" and "Remaining Interest through Maturity" balances for the Common Schools Bonds include estimates for interest payable on variable rate bonds.
- (E) On December 31, 2013, the State's authority to issue additional bonds under Section 2(r) of Article VIII of the Constitution expired.

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OHIO AUDITOR OF STATE KEITH FABER



STATE OF OHIO GENERAL OBLIGATION BONDS AGREED-UPON PROCEDURES REPORT

FRANKLIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 11/30/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov