

Tobacco Master Settlement Agreement Fund Group**5M90 945601 Operating Expenses**

FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Appropriation	FY 2015 Appropriation
\$399,989	\$425,054	\$439,985	\$362,536	\$426,800	\$426,800
	6.3%	3.5%	-17.6%	17.7%	0.0%

Source: Tobacco Master Settlement Agreement Fund Group: Periodic payments from the Southern Ohio Agricultural and Community Development Foundation Endowment Fund

Legal Basis: ORC 183.14; Section 389.10 of Am. Sub. H.B. 59 of the 130th G.A.

Purpose: This line item is used to cover the payroll expenses for the state employees of the Southern Ohio Agricultural and Community Development Foundation.

K087 945602 Southern Ohio Agricultural and Community Development Foundation

FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Appropriation	FY 2015 Appropriation
\$0	\$0	\$0	\$0	\$129,578	\$0
	N/A	N/A	N/A	N/A	-100%

Source: Tobacco Master Settlement Agreement Fund Group: Amounts previously transferred from the Tobacco Master Settlement Agreement

Legal Basis: Section 389.10 of Am. Sub. H.B. 59 of the 130th G.A.

Purpose: Prior to FY 2014, this line item was last used in FY 2008 to cover administrative costs and provide grants for educational assistance to Ohio's tobacco farm families. H.B. 59 of the 130th G.A. provides a final appropriation from this particular source to supplement funding for the Foundation's payroll expenses during FY 2014. The amount appropriated for FY 2014 represents the remaining balance in the Southern Ohio Agricultural and Community Development Trust Fund (Fund K087). On July 1, 2014, or as soon as possible thereafter, the Director of Budget and Management is required to transfer the cash balance in Fund K087 to the Operating Expenses Fund (Fund 5M90). Upon completion of this transfer, Fund K087 is to be abolished.