

OTHER SUPPLEMENTARY INFORMATION



NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Funds of material significance are presented separately in these combining statements. All other funds are included under the description "Other Special Revenue Funds."

The following fund is used to provide need-based higher education awards to Hoosier students for attending eligible postsecondary institutions:

Higher Education

The following funds are used to account for welfare assistance and administration and other welfare and education related entitlement programs:

Welfare
Federal Food Stamp Program

The following funds are used to account for transportation and motor vehicle related programs:

Motor Vehicle Highway
Motor Vehicle Commission
Road & Street, Primary Highway

The following funds are used to account for health and environmental programs:

Indiana Check-Up Plan
Patients Compensation Fund
Tobacco Settlement Fund

The following funds are used to receive and distribute certain revenues to the proper sources:

State Gaming Fund
Build Indiana Fund
Property Tax Reduction Fund

The following fund is used to account for federal and non-federal programs:

Fund 6000 Programs

The following fund is used to account for funds held in reserve to support tuition support distributions under Indiana Code 20-43:

State Tuition Reserve Fund

The following funds are used to account for federal grant programs:

U.S. Department of Agriculture
U.S. Department of Labor
U.S. Department of Education

NON-MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

Capital project funds account for financial resources to be used by the State for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).

State Police Building Commission Fund – This fund accounts for new construction, rehabilitation and preventative maintenance for this state commission.

Post War Construction Fund – This fund accounts for new construction, rehabilitation and preventative maintenance of penal, benevolent and charitable institutions of the state.

PERMANENT FUNDS

Permanent Funds account for resources of the State that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support State programs.

Common School Principal Fund - The interest of the Common School Fund is annually appropriated for the support of the common schools.

Next Generation Trust Fund - This fund is used to hold title to proceeds transferred to the trust under IC 8-15.5-11. The interest is appropriated every five years beginning March 15, 2011 and is to be used exclusively for the provision of highways, roads, and bridges for the benefit of the people of Indiana and the users of those facilities.

State of Indiana
Balance Sheet
Non-Major Governmental Funds
June 30, 2010
(amounts expressed in thousands)

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Total
Assets:				
Cash, cash equivalents and investments-unrestricted	\$ 1,923,763	\$ 91,362	\$ 746,802	\$ 2,761,927
Securities lending collateral	30,600	-	27,014	57,614
Receivables:				
Taxes (net of allowance for uncollectible accounts)	182,037	1,728	-	183,765
Securities lending	38	-	11	49
Accounts	29,363	-	-	29,363
Grants	209,608	-	-	209,608
Interest	62	-	17	79
Interfund loans	36,665	-	-	36,665
Due from component unit	36,809	-	-	36,809
Loans	9,169	-	414,115	423,284
Total assets	\$ 2,458,114	\$ 93,090	\$ 1,187,959	\$ 3,739,163
Liabilities:				
Accounts payable	\$ 171,338	\$ 900	\$ 1,230	\$ 173,468
Salaries and benefits payable	26,627	-	-	26,627
Interfund loans	169,251	-	-	169,251
Interfund services used	4,563	-	-	4,563
Intergovernmental payable	73,506	-	-	73,506
Tax refunds payable	5,822	-	-	5,822
Deferred revenue	68,166	8	-	68,174
Accrued liability for compensated absences-current	1,794	-	-	1,794
Pollution remediation payable	3	-	-	3
Securities lending payable	38	-	11	49
Securities lending collateral	30,600	-	27,014	57,614
Total liabilities	551,708	908	28,255	580,871
Fund balance:				
Reserved:				
Encumbrances	373,753	2,353	-	376,106
Special purposes	4,264	-	-	4,264
Interfund loans	36,665	-	-	36,665
Reserved for long-term loans and advances	9,169	-	414,115	423,284
Reserved for restricted purposes	169,284	-	-	169,284
Unreserved:				
Designated for Appropriations	655,805	-	658	656,463
Designated for Allotments	810,125	84,313	135,250	1,029,688
Unreserved Undesignated fund balance	(152,659)	5,516	609,681	462,538
Unreserved	1,313,271	89,829	745,589	2,148,689
Total fund balances	1,906,406	92,182	1,159,704	3,158,292
Total liabilities and fund balances	\$ 2,458,114	\$ 93,090	\$ 1,187,959	\$ 3,739,163

State of Indiana
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2010
(amounts expressed in thousands)

	<u>Non-Major Special Revenue Funds</u>	<u>Non-Major Capital Projects Funds</u>	<u>Non-Major Permanent Funds</u>	<u>Total</u>
Revenues:				
Taxes:				
Income	\$ 22,228	\$ -	\$ -	\$ 22,228
Sales	66,355	-	-	66,355
Fuels	769,092	-	-	769,092
Gaming	817,757	-	-	817,757
Unemployment	807	-	-	807
Alcohol and tobacco	162,608	18,169	-	180,777
Insurance	3,992	-	-	3,992
Financial Institutions	56,726	-	-	56,726
Other	54,117	-	-	54,117
Total taxes	<u>1,953,682</u>	<u>18,169</u>	<u>-</u>	<u>1,971,851</u>
Current service charges	1,065,705	1,748	1,330	1,068,783
Investment income	13,477	-	69,152	82,629
Sales/rents	16,645	-	-	16,645
Grants	2,959,273	9	-	2,959,282
Other	184,689	-	7,707	192,396
Total revenues	<u>6,193,471</u>	<u>19,926</u>	<u>78,189</u>	<u>6,291,586</u>
Expenditures:				
Current:				
General government	831,878	429	13,354	845,661
Public safety	641,167	13,850	-	655,017
Health	63,578	873	-	64,451
Welfare	1,848,654	186	-	1,848,840
Conservation, culture and development	491,696	-	-	491,696
Education	1,226,323	38	-	1,226,361
Transportation	120,760	-	-	120,760
Total expenditures	<u>5,224,056</u>	<u>15,376</u>	<u>13,354</u>	<u>5,252,786</u>
Excess (deficiency) of revenues over expenditures	<u>969,415</u>	<u>4,550</u>	<u>64,835</u>	<u>1,038,800</u>
Other financing sources (uses):				
Transfers in	3,119,053	1,866	-	3,120,919
Transfers (out)	(5,011,337)	(13,050)	-	(5,024,387)
Proceeds from capital lease	195	-	-	195
Total other financing sources (uses)	<u>(1,892,089)</u>	<u>(11,184)</u>	<u>-</u>	<u>(1,903,273)</u>
Net change in fund balances	<u>(922,674)</u>	<u>(6,634)</u>	<u>64,835</u>	<u>(864,473)</u>
Fund Balance July 1, as restated	<u>2,829,080</u>	<u>98,816</u>	<u>1,094,869</u>	<u>4,022,765</u>
Fund Balance June 30	<u>\$ 1,906,406</u>	<u>\$ 92,182</u>	<u>\$ 1,159,704</u>	<u>\$ 3,158,292</u>

State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2010
(amounts expressed in thousands)

	HIGHER EDUCATION	STATE GAMING FUND	MOTOR VEHICLE HIGHWAY	MOTOR VEHICLE COMMISSION
Assets:				
Cash, cash equivalents and investments-unrestricted	\$ 33,132	\$ 25,407	\$ -	\$ 25,190
Securities lending collateral	-	-	-	-
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	5,887	12,485	-
Securities lending	-	-	-	-
Accounts	-	-	4,629	427
Grants	-	-	-	-
Interest	-	-	-	-
Interfund loans	-	-	36,665	-
Due from component unit	-	-	-	-
Loans	-	-	-	-
Total assets	\$ 33,132	\$ 31,294	\$ 53,779	\$ 25,617
Liabilities:				
Accounts payable	\$ 3	\$ 56	\$ 3,756	\$ 1,207
Salaries and benefits payable	-	135	7,222	1,432
Interfund loans	-	-	10,094	36,665
Interfund services used	-	33	683	103
Intergovernmental payable	-	279	21,603	-
Tax refunds payable	-	-	1,710	-
Deferred revenue	-	-	7,064	-
Accrued liability for compensated absences-current	-	14	88	111
Pollution remediation payable	-	-	-	-
Securities lending payable	-	-	-	-
Securities lending collateral	-	-	-	-
Total liabilities	3	517	52,220	39,518
Fund balance:				
Reserved:				
Encumbrances	-	325	2,823	494
Special purposes	-	-	-	-
Interfund loans	-	-	36,665	-
Reserved for long-term loans and advances	-	-	-	-
Reserved for restricted purposes	-	-	-	-
Unreserved:				
Designated for Appropriations	33,129	15,226	-	-
Designated for Allotments	-	26	-	-
Unreserved Undesignated fund balance	-	15,200	(37,929)	(14,395)
Unreserved	<u>33,129</u>	<u>30,452</u>	<u>(37,929)</u>	<u>(14,395)</u>
Total fund balances	33,129	30,777	1,559	(13,901)
Total liabilities and fund balances	\$ 33,132	\$ 31,294	\$ 53,779	\$ 25,617

<u>WELFARE</u>	<u>BUILD INDIANA FUND</u>	<u>PROPERTY TAX REDUCTION FUND</u>	<u>INDIANA CHECK UP PLAN</u>	<u>FUND 6000 PROGRAMS</u>
\$ 43,568	\$ 4,961	\$ 86	\$ 188,541	\$ 472,853
-	-	-	-	-
-	-	-	12,398	72,550
-	-	-	-	2
-	-	-	-	7,682
14,071	-	-	-	699
-	-	-	-	12
-	36,809	-	-	-
-	9	-	-	1,259
<u>\$ 57,639</u>	<u>\$ 41,779</u>	<u>\$ 86</u>	<u>\$ 200,939</u>	<u>\$ 555,057</u>
\$ 16	\$ -	\$ -	\$ 829	\$ 6,631
-	-	-	-	926
-	-	-	-	-
-	-	-	-	150
-	-	-	-	2,600
-	-	-	-	4,031
-	-	-	326	43,783
-	-	-	-	29
-	-	-	-	-
-	-	-	-	2
-	-	-	-	-
<u>16</u>	<u>-</u>	<u>-</u>	<u>1,155</u>	<u>58,152</u>
4	8	-	821	11,988
-	-	-	-	-
-	-	-	-	-
-	9	-	-	1,259
14,071	-	-	-	699
-	2,889	-	198,963	57,586
43,548	38,873	-	-	424,875
-	-	86	-	498
<u>43,548</u>	<u>41,762</u>	<u>86</u>	<u>198,963</u>	<u>482,959</u>
<u>57,623</u>	<u>41,779</u>	<u>86</u>	<u>199,784</u>	<u>496,905</u>
<u>\$ 57,639</u>	<u>\$ 41,779</u>	<u>\$ 86</u>	<u>\$ 200,939</u>	<u>\$ 555,057</u>

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State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2010
(amounts expressed in thousands)

	PATIENTS COMPENSATION FUND	ROAD & STREET, PRIMARY HIGHWAY	TOBACCO SETTLEMENT FUND	STATE TUITION RESERVE FUND	US DEPARTMENT OF AGRICULTURE
Assets:					
Cash, cash equivalents and investments-unrestricted	\$ 258,430	\$ 3,926	\$ 110,989	\$ -	\$ -
Securities lending collateral	-	-	30,600	-	-
Receivables:					
Taxes (net of allowance for uncollectible accounts)	-	11,784	-	-	-
Securities lending	28	-	7	-	-
Accounts	1,663	359	-	-	-
Grants	-	-	-	-	47,650
Interest	24	-	9	-	-
Interfund loans	-	-	-	-	-
Due from component unit	-	-	-	-	-
Loans	-	-	-	-	-
Total assets	\$ 260,145	\$ 16,069	\$ 141,605	\$ -	\$ 47,650
Liabilities:					
Accounts payable	\$ 65,105	\$ -	\$ 4,227	\$ -	\$ 595
Salaries and benefits payable	21	-	98	-	280
Interfund loans	-	-	-	-	55,647
Interfunds services used	2	-	16	-	4
Intergovernmental payable	-	6,697	-	-	8,262
Tax refunds payable	-	-	-	-	-
Deferred revenue	-	4,093	-	-	-
Accrued liability for compensated absences-current	3	-	5	-	14
Pollution remediation payable	-	-	-	-	-
Securities lending payable	28	-	7	-	-
Securities lending collateral	-	-	30,600	-	-
Total liabilities	65,159	10,790	34,953	-	64,802
Fund balance:					
Reserved:					
Encumbrances	23	-	5,982	-	1,580
Special purposes	-	-	-	-	-
Interfund loans	-	-	-	-	-
Reserved for long-term loans and advances	-	-	-	-	-
Reserved for restricted purposes	-	-	-	-	39,388
Unreserved:					
Designated for Appropriations	-	-	56,641	-	-
Designated for Allotments	194,963	5,279	7,217	-	-
Unreserved Undesignated fund balance	-	-	36,812	-	(58,120)
Unreserved	194,963	5,279	100,670	-	(58,120)
Total fund balances	194,986	5,279	106,652	-	(17,152)
Total liabilities and fund balances	\$ 260,145	\$ 16,069	\$ 141,605	\$ -	\$ 47,650

US DEPARTMENT OF LABOR	US DEPARTMENT OF EDUCATION	FEDERAL FOOD STAMP PROGRAM	Other Non-Major Special Revenue Funds	Total
\$ -	\$ -	\$ 13,434	\$ 743,246	\$ 1,923,763
-	-	-	-	30,600
-	-	-	66,933	182,037
-	-	-	1	38
97	-	-	14,506	29,363
4,630	78,079	8,566	55,913	209,608
-	-	-	17	62
-	-	-	-	36,665
-	-	-	-	36,809
-	-	-	7,901	9,169
<u>\$ 4,727</u>	<u>\$ 78,079</u>	<u>\$ 22,000</u>	<u>\$ 888,517</u>	<u>\$ 2,458,114</u>
\$ 4,772	\$ 12,344	\$ 1,886	\$ 69,911	\$ 171,338
2,514	969	-	13,030	26,627
9,500	57,345	-	-	169,251
815	172	4	2,581	4,563
-	31,937	-	2,128	73,506
-	-	-	81	5,822
-	1,006	5	11,889	68,166
209	79	-	1,242	1,794
-	-	-	3	3
-	-	-	1	38
-	-	-	-	30,600
<u>17,810</u>	<u>103,852</u>	<u>1,895</u>	<u>100,866</u>	<u>551,708</u>
9	5,174	1,846	342,676	373,753
-	-	-	4,264	4,264
-	-	-	-	36,665
-	-	-	7,901	9,169
4,630	46,142	8,566	55,788	169,284
-	-	-	-	-
-	-	-	291,371	655,805
-	-	9,693	85,651	810,125
(17,722)	(77,089)	-	-	(152,659)
<u>(17,722)</u>	<u>(77,089)</u>	<u>9,693</u>	<u>377,022</u>	<u>1,313,271</u>
(13,083)	(25,773)	20,105	787,651	1,906,406
<u>\$ 4,727</u>	<u>\$ 78,079</u>	<u>\$ 22,000</u>	<u>\$ 888,517</u>	<u>\$ 2,458,114</u>

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended June 30, 2010
(amounts expressed in thousands)

	<u>Higher Education</u>	<u>State Gaming Fund</u>	<u>Motor Vehicle Highway</u>	<u>Motor Vehicle Commission</u>
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	395,447	-
Gaming	-	792,876	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	792,876	395,447	-
Current service charges	14	1,775	231,576	98,480
Investment income	-	-	-	-
Sales/rents	-	-	671	-
Grants	-	-	44	-
Other	95	30	1,042	15
	<u>109</u>	<u>794,681</u>	<u>628,780</u>	<u>98,495</u>
Expenditures:				
Current:				
General government	-	133,481	279,037	-
Public safety	-	-	185,964	77,153
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	114,041	-	192	-
Transportation	-	-	-	-
	<u>114,041</u>	<u>133,481</u>	<u>465,193</u>	<u>77,153</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(113,932)</u>	<u>661,200</u>	<u>163,587</u>	<u>21,342</u>
Other financing sources (uses):				
Transfers in	148,576	667	110,410	702,491
Transfers (out)	(13,106)	(661,803)	(293,724)	(719,302)
Proceeds from capital lease	-	-	-	-
	<u>135,470</u>	<u>(661,136)</u>	<u>(183,314)</u>	<u>(16,811)</u>
Net change in fund balances	21,538	64	(19,727)	4,531
Fund Balance July 1, as restated	11,591	30,713	21,286	(18,432)
Fund Balance June 30	\$ 33,129	\$ 30,777	\$ 1,559	\$ (13,901)

<u>Welfare</u>	<u>Build Indiana Fund</u>	<u>Property Tax Reduction Fund</u>	<u>Indiana Check-Up Plan</u>	<u>Fund 6000 Programs</u>
\$ -	\$ -	\$ -	\$ -	\$ 22,098
-	-	-	-	18,739
-	-	-	-	39,657
-	-	-	-	534
-	-	-	-	-
-	-	-	126,912	-
-	-	-	-	9
-	-	-	-	56,726
-	-	-	-	44,088
-	-	-	126,912	181,851
-	37,309	-	-	146,707
-	-	-	-	8,522
-	-	-	-	3,259
28,521	-	-	-	17,067
5,545	91,304	86	-	37,812
<u>34,066</u>	<u>128,613</u>	<u>86</u>	<u>126,912</u>	<u>395,218</u>
-	115	-	8	157,387
-	-	-	-	14,114
-	-	-	10,659	1,324
99,157	-	-	118,361	8,414
-	123	-	-	9,191
-	335	-	-	10,645
-	-	-	-	1,725
<u>99,157</u>	<u>573</u>	<u>-</u>	<u>129,028</u>	<u>202,800</u>
<u>(65,091)</u>	<u>128,040</u>	<u>86</u>	<u>(2,116)</u>	<u>192,418</u>
421,684	129,389	-	36	43,022
(277,500)	(251,484)	-	(17)	(218,369)
-	-	-	-	-
<u>144,184</u>	<u>(122,095)</u>	<u>-</u>	<u>19</u>	<u>(175,347)</u>
79,093	5,945	86	(2,097)	17,071
(21,470)	35,834	-	201,881	479,834
<u>\$ 57,623</u>	<u>\$ 41,779</u>	<u>\$ 86</u>	<u>\$ 199,784</u>	<u>\$ 496,905</u>

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State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended June 30, 2010
(amounts expressed in thousands)

	<u>Patients Compensation Fund</u>	<u>Road & Street, Primary Highway</u>	<u>Tobacco Settlement Fund</u>	<u>State Tuition Reserve Fund</u>
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	178,706	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	178,706	-	-
Current service charges	126,037	18,686	135,025	-
Investment income	482	-	98	3,796
Sales/rents	-	-	-	-
Grants	-	-	26	-
Other	-	-	1,460	-
Total revenues	<u>126,519</u>	<u>197,392</u>	<u>136,609</u>	<u>3,796</u>
Expenditures:				
Current:				
General government	-	72,769	14,113	-
Public safety	120,966	-	-	-
Health	-	-	41,471	-
Welfare	-	-	772	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	<u>120,966</u>	<u>72,769</u>	<u>56,356</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>5,553</u>	<u>124,623</u>	<u>80,253</u>	<u>3,796</u>
Other financing sources (uses):				
Transfers in	-	10,050	1,516	198
Transfers (out)	(159)	(131,549)	(133,851)	(945,713)
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	<u>(159)</u>	<u>(121,499)</u>	<u>(132,335)</u>	<u>(945,515)</u>
Net change in fund balances	5,394	3,124	(52,082)	(941,719)
Fund Balance July 1, as restated	189,592	2,155	158,734	941,719
Fund Balance June 30	<u>\$ 194,986</u>	<u>\$ 5,279</u>	<u>\$ 106,652</u>	<u>\$ -</u>

<u>US Department of Agriculture</u>	<u>US Department of Labor</u>	<u>US Department of Education</u>	<u>Federal Food Stamp Program</u>	<u>Other Non-Major Special Revenue Funds</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ 130	\$ 22,228
-	-	-	-	47,616	66,355
-	-	-	-	155,282	769,092
-	-	-	-	24,347	817,757
-	807	-	-	-	807
-	-	-	-	35,696	162,608
-	-	-	-	3,983	3,992
-	-	-	-	-	56,726
-	-	-	-	10,029	54,117
-	807	-	-	277,083	1,953,682
1	672	1,446	-	267,977	1,065,705
-	-	9	-	570	13,477
-	-	124	-	12,591	16,645
326,918	179,554	745,679	1,314,572	346,892	2,959,273
238	745	1,477	-	44,840	184,689
<u>327,157</u>	<u>181,778</u>	<u>748,735</u>	<u>1,314,572</u>	<u>949,953</u>	<u>6,193,471</u>
546	86	393	-	173,943	831,878
3,831	4,935	3,962	-	230,242	641,167
90	-	-	-	10,034	63,578
-	3,147	115,040	1,350,543	153,220	1,848,654
4,238	191,352	14,299	-	272,493	491,696
320,443	-	670,045	-	110,622	1,226,323
-	-	-	-	119,035	120,760
<u>329,148</u>	<u>199,520</u>	<u>803,739</u>	<u>1,350,543</u>	<u>1,069,589</u>	<u>5,224,056</u>
(1,991)	(17,742)	(55,004)	(35,971)	(119,636)	969,415
7,756	3,143	35,252	69,689	1,435,174	3,119,053
(24,221)	(960)	(8,742)	(9,409)	(1,321,428)	(5,011,337)
-	73	122	-	-	195
<u>(16,465)</u>	<u>2,256</u>	<u>26,632</u>	<u>60,280</u>	<u>113,746</u>	<u>(1,892,089)</u>
(18,456)	(15,486)	(28,372)	24,309	(5,890)	(922,674)
1,304	2,403	2,599	(4,204)	793,541	2,829,080
<u>\$ (17,152)</u>	<u>\$ (13,083)</u>	<u>\$ (25,773)</u>	<u>\$ 20,105</u>	<u>\$ 787,651</u>	<u>\$ 1,906,406</u>

State of Indiana
Combining Balance Sheet
Non-Major Capital Projects Funds
June 30, 2010
(amounts expressed in thousands)

	STATE POLICE BUILDING COMMISSION	POST WAR CONSTRUCTION	OTHER NON- MAJOR CAPITAL PROJECTS FUNDS	Total
Assets:				
Cash, cash equivalents and investments-unrestricted	\$ 4,862	\$ 76,527	\$ 9,973	\$ 91,362
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	1,728	-	1,728
Total assets	<u>\$ 4,862</u>	<u>\$ 78,255</u>	<u>\$ 9,973</u>	<u>\$ 93,090</u>
Liabilities:				
Accounts payable	\$ 136	\$ 663	\$ 101	\$ 900
Deferred revenue	-	8	-	8
Total liabilities	<u>136</u>	<u>671</u>	<u>101</u>	<u>908</u>
Fund balance:				
Reserved:				
Encumbrances	999	1,117	237	2,353
Unreserved:				
Designated for Allotments	3,299	73,848	7,166	84,313
Unreserved Undesignated fund balance	428	2,619	2,469	5,516
Unreserved	<u>3,727</u>	<u>76,467</u>	<u>9,635</u>	<u>89,829</u>
Total fund balances	<u>4,726</u>	<u>77,584</u>	<u>9,872</u>	<u>92,182</u>
Total liabilities and fund balances	<u>\$ 4,862</u>	<u>\$ 78,255</u>	<u>\$ 9,973</u>	<u>\$ 93,090</u>

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Capital Projects Funds
For the Year Ended June 30, 2010
(amounts expressed in thousands)

	State Police Building Commission	Post War Construction	Other Non-Major Capital Projects Funds	Total
Revenues:				
Taxes:				
Alcohol and tobacco	\$ -	\$ 18,169	\$ -	\$ 18,169
Total taxes	-	18,169	-	18,169
Current service charges	1,748	-	-	1,748
Grants	9	-	-	9
Total revenues	1,757	18,169	-	19,926
Expenditures:				
Current:				
General government	-	373	56	429
Public safety	2,897	10,477	476	13,850
Health	-	89	784	873
Welfare	-	186	-	186
Education	-	38	-	38
Total expenditures	2,897	11,163	1,316	15,376
Excess (deficiency) of revenues over (under) expenditures	(1,140)	7,006	(1,316)	4,550
Other financing sources (uses):				
Transfers in	10	-	1,856	1,866
Transfers (out)	-	(12,340)	(710)	(13,050)
Total other financing sources (uses)	10	(12,340)	1,146	(11,184)
Net change in fund balances	(1,130)	(5,334)	(170)	(6,634)
Fund Balance July 1, as restated	5,856	82,918	10,042	98,816
Fund Balance June 30	\$ 4,726	\$ 77,584	\$ 9,872	\$ 92,182

State of Indiana
Combining Balance Sheet
Non-Major Permanent Funds
June 30, 2010

(amounts expressed in thousands)

	<u>Common School, Principal</u>	<u>Next Generation Trust Fund</u>	<u>Other Non-Major Permanent Funds</u>	<u>Total</u>
Assets:				
Cash, cash equivalents and investments-unrestricted	\$ 133,389	\$ 608,104	\$ 5,309	\$ 746,802
Securities lending collateral	-	27,014	-	27,014
Receivables:				
Securities lending	2	9	-	11
Interest	11	5	1	17
Loans	413,988	-	127	414,115
	<u>413,988</u>	<u>-</u>	<u>127</u>	<u>414,115</u>
Total assets	<u>\$ 547,390</u>	<u>\$ 635,132</u>	<u>\$ 5,437</u>	<u>\$ 1,187,959</u>
Liabilities:				
Accounts payable	\$ 1,230	\$ -	\$ -	\$ 1,230
Securities lending payable	2	9	-	11
Securities lending collateral	-	27,014	-	27,014
	<u>-</u>	<u>27,014</u>	<u>-</u>	<u>27,014</u>
Total liabilities	<u>1,232</u>	<u>27,023</u>	<u>-</u>	<u>28,255</u>
Fund balance:				
Reserved:				
Reserved for long-term loans and advances	413,988	-	127	414,115
Unreserved:				
Designated for Appropriations	-	-	658	658
Designated for Allotments	132,170	-	3,080	135,250
Unreserved Undesignated fund balance	-	608,109	1,572	609,681
Unreserved	<u>132,170</u>	<u>608,109</u>	<u>5,310</u>	<u>745,589</u>
Total fund balances	<u>546,158</u>	<u>608,109</u>	<u>5,437</u>	<u>1,159,704</u>
Total liabilities and fund balances	<u>\$ 547,390</u>	<u>\$ 635,132</u>	<u>\$ 5,437</u>	<u>\$ 1,187,959</u>

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Permanent Funds
For the Year Ended June 30, 2010
(amounts expressed in thousands)

	<u>Common School, Principal</u>	<u>Next Generation Trust Fund</u>	<u>Other Non-Major Permanent Funds</u>	<u>Total</u>
Revenues:				
Current service charges	\$ 1,330	\$ -	\$ -	\$ 1,330
Investment income	521	68,618	13	69,152
Other	7,336	-	371	7,707
	<u>9,187</u>	<u>68,618</u>	<u>384</u>	<u>78,189</u>
Total revenues				
Expenditures:				
Current:				
General government	13,251	-	103	13,354
	<u>13,251</u>	<u>-</u>	<u>103</u>	<u>13,354</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	(4,064)	68,618	281	64,835
	<u>(4,064)</u>	<u>68,618</u>	<u>281</u>	<u>64,835</u>
Net change in fund balances	(4,064)	68,618	281	64,835
Fund Balance July 1, as restated	550,222	539,491	5,156	1,094,869
	<u>550,222</u>	<u>539,491</u>	<u>5,156</u>	<u>1,094,869</u>
Fund Balance June 30	\$ 546,158	\$ 608,109	\$ 5,437	\$ 1,159,704
	<u>\$ 546,158</u>	<u>\$ 608,109</u>	<u>\$ 5,437</u>	<u>\$ 1,159,704</u>

State of Indiana
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2010
(amounts expressed in thousands)

	Higher Education			Variance to Final Budget
	Budget		Actual	
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	-	-	14	14
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	1,383	1,383	-	(1,383)
Other	434	434	95	(339)
Total revenues	<u>1,817</u>	<u>1,817</u>	<u>109</u>	<u>(1,708)</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	38,590	114,045	(75,455)
Transportation	-	-	-	-
Total expenditures	<u>-</u>	<u>38,590</u>	<u>114,045</u>	<u>(75,455)</u>
Excess of revenues over (under) expenditures	1,817	(36,773)	(113,936)	77,163
Other financing sources (uses):				
Total other financing sources (uses)	<u>135,470</u>	<u>135,470</u>	<u>135,470</u>	<u>-</u>
Net change in fund balances	<u>\$ 137,287</u>	<u>\$ 98,697</u>	<u>\$ 21,534</u>	<u>\$ (77,163)</u>
Fund balances July 1, as restated			<u>\$ 11,599</u>	
Fund balances June 30			<u>\$ 33,133</u>	

State Gaming Fund				Motor Vehicle Highway Fund			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	444,588	444,588	402,406	(42,182)
798,202	798,202	799,610	1,408	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
798,202	798,202	799,610	1,408	444,588	444,588	402,406	(42,182)
1,681	1,681	1,775	94	122,032	122,032	226,947	104,915
-	-	-	-	-	-	-	-
-	-	-	-	7	7	671	664
9	9	-	(9)	17,494	17,494	84	(17,410)
233	233	30	(203)	30,070	30,070	1,042	(29,028)
800,125	800,125	801,415	1,290	614,191	614,191	631,150	16,959
4,101	187,446	133,489	53,957	301,289	558,434	276,693	281,741
-	-	-	-	207,393	211,670	185,344	26,326
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	252	252	194	58
-	-	-	-	500	500	-	500
4,101	187,446	133,489	53,957	509,434	770,856	462,231	308,625
796,024	612,679	667,926	(55,247)	104,757	(156,665)	168,919	(325,584)
(661,136)	(661,136)	(661,136)	-	(183,314)	(183,314)	(183,314)	-
\$ 134,888	\$ (48,457)	\$ 6,790	\$ 55,247	\$ (78,557)	\$ (339,979)	\$ (14,395)	\$ 325,584
		\$ 18,617				\$ 39,061	
		\$ 25,407				\$ 24,666	

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State of Indiana
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2010
(amounts expressed in thousands)

	Motor Vehicle Commission			Variance to Final Budget
	Budget		Actual	
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	82,753	82,753	98,356	15,603
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	350	350	-	(350)
Other	3,274	3,274	15	(3,259)
	<u>86,377</u>	<u>86,377</u>	<u>98,371</u>	<u>11,994</u>
Total revenues				
	86,377	86,377	98,371	11,994
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	80,077	82,161	80,336	1,825
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	<u>80,077</u>	<u>82,161</u>	<u>80,336</u>	<u>1,825</u>
Excess of revenues over (under) expenditures	6,300	4,216	18,035	(13,819)
Other financing sources (uses):				
Total other financing sources (uses)	<u>(16,811)</u>	<u>(16,811)</u>	<u>(16,811)</u>	<u>-</u>
Net change in fund balances	<u>\$ (10,511)</u>	<u>\$ (12,595)</u>	\$ 1,224	<u>\$ 13,819</u>
Fund balances July 1, as restated			<u>\$ (13,484)</u>	
Fund balances June 30			<u>\$ (12,260)</u>	

Welfare				Build Indiana Fund			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	123,443	123,443	32,557	(90,886)
-	-	-	-	-	-	-	-
39,509	39,509	33,372	(6,137)	-	-	-	-
3,602	3,602	5,545	1,943	-	-	91,304	91,304
43,111	43,111	38,917	(4,194)	123,443	123,443	123,861	418
-	-	-	-	-	121,974	115	121,859
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	577,379	121,907	455,472	-	-	-	-
-	-	-	-	-	221	122	99
-	-	-	-	-	9,635	336	9,299
-	-	-	-	-	-	-	-
-	577,379	121,907	455,472	-	131,830	573	131,257
43,111	(534,268)	(82,990)	(451,278)	123,443	(8,387)	123,288	(131,675)
144,184	144,184	144,184	-	(122,095)	(122,095)	(122,095)	-
\$ 187,295	\$ (390,084)	\$ 61,194	\$ 451,278	\$ 1,348	\$ (130,482)	\$ 1,193	\$ 131,675
		\$ (17,626)				\$ 3,776	
		\$ 43,568				\$ 4,969	

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State of Indiana
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2010
(amounts expressed in thousands)

	Property Tax Reduction Fund			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	200,000	200,000	-	(200,000)
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	2,760	2,760	86	(2,674)
Total revenues	<u>202,760</u>	<u>202,760</u>	<u>86</u>	<u>(202,674)</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over (under) expenditures	202,760	202,760	86	202,674
Other financing sources (uses):				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	<u>\$ 202,760</u>	<u>\$ 202,760</u>	<u>\$ 86</u>	<u>\$ (202,674)</u>
Fund balances July 1, as restated			<u>\$ -</u>	
Fund balances June 30			<u>\$ 86</u>	

Indiana Check-Up Plan				Fund 6000 Programs			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ 133,786	\$ 133,786	\$ 36,797	\$ (96,989)
-	-	-	-	95,674	95,674	29,043	(66,631)
-	-	-	-	25,119	25,119	18,580	(6,539)
-	-	-	-	45	45	267	222
-	-	-	-	-	-	-	-
138,398	138,398	128,182	(10,216)	9,787	9,787	754	(9,033)
-	-	-	-	4,385	4,385	34	(4,351)
-	-	-	-	16,298	16,298	55,959	39,661
-	-	-	-	160,774	160,774	59,663	(101,111)
138,398	138,398	128,182	(10,216)	445,868	445,868	201,097	(244,771)
-	-	-	-	106,986	106,986	153,981	46,995
-	-	-	-	998	998	8,832	7,834
-	-	-	-	1,647	1,647	3,259	1,612
-	-	-	-	1,139,539	1,139,539	16,326	(1,123,213)
-	-	-	-	315,594	315,594	54,052	(261,542)
138,398	138,398	128,182	(10,216)	2,010,632	2,010,632	437,547	(1,573,085)
-	-	8	(8)	-	247,967	167,787	80,180
-	-	-	-	30	28,812	15,208	13,604
11,000	11,000	10,197	803	-	7,550	1,860	5,690
-	216,085	118,519	97,566	8,782	6,399	7,529	(1,130)
-	-	-	-	-	35,839	19,793	16,046
-	-	-	-	-	11,516	10,148	1,368
-	-	-	-	-	4,876	1,734	3,142
11,000	227,085	128,724	98,361	8,812	342,959	224,059	118,900
127,398	(88,687)	(542)	(88,145)	2,001,820	1,667,673	213,488	1,454,185
19	19	19	-	(175,347)	(175,347)	(175,347)	-
\$ 127,417	\$ (88,668)	\$ (523)	\$ 88,145	\$ 1,826,473	\$ 1,492,326	\$ 38,141	\$ (1,454,185)
		\$ 188,700				\$ 432,345	
		\$ 188,177				\$ 470,486	

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State of Indiana
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2010
(amounts expressed in thousands)

	Patients Compensation Fund			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	130,123	130,123	124,594	(5,529)
Investment income	2,351	2,351	254	(2,097)
Sales/rents	-	-	-	-
Grants	2	2	-	(2)
Other	-	-	-	-
Total revenues	132,476	132,476	124,848	(7,628)
Expenditures:				
Current:				
General government	-	-	22	(22)
Public safety	1,837	298,908	110,022	188,886
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	1,837	298,908	110,044	188,864
Excess of revenues over (under) expenditures	130,639	(166,432)	14,804	(181,236)
Other financing sources (uses):				
Total other financing sources (uses)	(159)	(159)	(159)	-
Net change in fund balances	\$ 130,480	\$ (166,591)	\$ 14,645	\$ 181,236
Fund balances July 1, as restated			\$ 243,780	
Fund balances June 30			\$ 258,425	

Road and Street, Primary Highway				Tobacco Settlement Fund			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156,172	156,172	174,998	18,826	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,867	4,867	-	(4,867)	-	-	-	-
161,039	161,039	174,998	13,959	-	-	-	-
17,006	17,006	18,387	1,381	160,954	160,954	135,025	(25,929)
-	-	-	-	1,441	1,441	178	(1,263)
-	-	-	-	-	-	-	-
-	-	-	-	5	5	26	21
-	-	-	-	1,263	1,263	1,460	197
178,045	178,045	193,385	15,340	163,663	163,663	136,689	(26,974)
-	46,194	72,511	(26,317)	13,744	214,089	14,049	200,040
-	-	-	-	-	-	-	-
-	-	-	-	21,400	37,393	41,228	(3,835)
-	-	-	-	-	10,039	724	9,315
-	-	-	-	-	127	2	125
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	46,194	72,511	(26,317)	35,144	261,648	56,003	205,645
178,045	131,851	120,874	10,977	128,519	(97,985)	80,686	(178,671)
(121,499)	(121,499)	(121,499)	-	(132,335)	(132,335)	(132,335)	-
\$ 56,546	\$ 10,352	\$ (625)	\$ (10,977)	\$ (3,816)	\$ (230,320)	\$ (51,649)	\$ 178,671
		\$ 4,551				\$ 161,161	
		\$ 3,926				\$ 109,512	

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State of Indiana
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2010
(amounts expressed in thousands)

	State Tuition Reserve Fund			
	Budget		Actual	Variance to
	Original	Final		Final Budget
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	-	-	-	-
Investment income	-	-	3,796	3,796
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	-	-	3,796	3,796
Expenditures:				
Current:				
General government	-	941,917	-	941,917
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	-	941,917	-	941,917
Excess of revenues over (under) expenditures	-	(941,917)	3,796	(945,713)
Other financing sources (uses):				
Total other financing sources (uses)	(945,515)	(945,515)	(945,515)	-
Net change in fund balances	\$ (945,515)	\$ (1,887,432)	\$ (941,719)	\$ 945,713
Fund balances July 1, as restated			\$ 941,719	
Fund balances June 30			\$ -	

U.S. Department of Agriculture				U.S. Department of Labor			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	807	807
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	807	807
-	-	1	1	-	-	672	672
-	-	-	-	-	-	-	-
-	-	287,333	287,333	-	-	182,865	182,865
-	-	238	238	-	-	745	745
-	-	287,572	287,572	-	-	185,089	185,089
-	9,847	527	9,320	-	130	86	44
-	6,506	3,661	2,845	-	7,088	4,772	2,316
-	11,417	37	11,380	-	-	-	-
-	-	-	-	-	6,897	3,007	3,890
-	9,447	4,202	5,245	-	377,269	187,763	189,506
-	494,004	320,107	173,897	-	-	-	-
-	-	-	-	-	-	-	-
-	531,221	328,534	202,687	-	391,384	195,628	195,756
-	(531,221)	(40,962)	(490,259)	-	(391,384)	(10,539)	(380,845)
(24,221)	(24,221)	(16,465)	7,756	2,183	2,183	2,183	-
<u>\$ (24,221)</u>	<u>\$ (555,442)</u>	<u>\$ (57,427)</u>	<u>\$ 498,015</u>	<u>\$ 2,183</u>	<u>\$ (389,201)</u>	<u>\$ (8,356)</u>	<u>\$ 380,845</u>
		1,336				\$ (2,058)	
		<u>\$ (56,091)</u>				<u>\$ (10,414)</u>	

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State of Indiana
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2010
(amounts expressed in thousands)

	U.S. Department of Education			
	Budget		Actual	Variance to
	Original	Final		Final Budget
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	-	-	1,446	1,446
Investment income	-	-	9	9
Sales/rents	-	-	124	124
Grants	-	-	704,580	704,580
Other	-	-	1,477	1,477
Total revenues	-	-	707,636	707,636
Expenditures:				
Current:				
General government	-	598	392	206
Public safety	-	5,942	3,883	2,059
Health	-	-	-	-
Welfare	-	177,881	113,709	64,172
Conservation, culture and development	-	29,591	15,349	14,242
Education	-	821,202	670,200	151,002
Transportation	-	-	-	-
Total expenditures	-	1,035,214	803,533	231,681
Excess of revenues over (under) expenditures	-	(1,035,214)	(95,897)	(939,317)
Other financing sources (uses):				
Total other financing sources (uses)	26,510	26,510	26,510	-
Net change in fund balances	\$ 26,510	\$ (1,008,704)	\$ (69,387)	\$ 939,317
Fund balances July 1, as restated			\$ 7,577	
Fund balances June 30			\$ (61,810)	

Federal Food Stamp Program				Other Non-Major Special Revenue Funds			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130	\$ 130
-	-	-	-	47,916	47,916	47,462	(454)
-	-	-	-	146,695	146,695	152,605	5,910
-	-	-	-	-	-	22,386	22,386
-	-	-	-	-	-	-	-
-	-	-	-	39,156	39,156	36,068	(3,088)
-	-	-	-	-	-	3,983	3,983
-	-	-	-	-	-	-	-
-	-	-	-	102,641	102,641	10,246	(92,395)
-	-	-	-	336,408	336,408	272,880	(63,528)
-	-	-	-	263,925	263,925	272,173	8,248
-	-	-	-	3,304	3,304	597	(2,707)
-	-	-	-	14,672	14,672	5,340	(9,332)
65,523	65,523	56,207	(9,316)	1,595,548	1,595,548	354,436	(1,241,112)
24	24	-	(24)	110,478	110,478	44,840	(65,638)
65,547	65,547	56,207	(9,340)	2,324,335	2,324,335	950,266	(1,374,069)
-	-	-	-	114,304	931,801	169,158	762,643
-	-	-	-	83,193	489,344	224,059	265,285
-	-	-	-	8,748	8,403	9,621	(1,218)
-	171,302	97,016	74,286	-	511,710	161,446	350,264
-	-	-	-	198,259	630,719	274,111	356,608
-	-	-	-	4,490	83,214	109,213	(25,999)
-	-	-	-	150,037	132,409	119,929	12,480
-	171,302	97,016	74,286	559,031	2,787,600	1,067,537	1,720,063
65,547	(105,755)	(40,809)	(64,946)	1,765,304	(463,265)	(117,271)	(345,994)
60,280	60,280	60,280	-	113,746	113,746	113,746	-
\$ 125,827	\$ (45,475)	\$ 19,471	\$ 64,946	\$ 1,879,050	\$ (349,519)	\$ (3,525)	\$ 345,994
		\$ (7,913)				\$ 714,074	
		\$ 11,558				\$ 710,549	

Budget/GAAP Reconciliation Nonmajor Special Revenue Funds

The cash basis of accounting (budgetary basis) is applied to each budget. The budgetary basis differs from GAAP. The major differences between budgetary (non-GAAP) basis and GAAP basis are:

(amounts expressed in thousands)	Nonmajor Special Revenue Funds
Net change in fund balances (budgetary basis)	\$ (984,199)
Adjustments necessary to convert the results of operations on a budgetary basis to a GAAP basis are:	
Revenues are recorded when earned (GAAP) as opposed to when cash is received (budgetary)	1,268,272
Expenditures are recorded when the liability is incurred (GAAP) as opposed to when payment is made (budgetary)	(1,205,876)
Funds not subject to legally adopted budget	<u>(871)</u>
Net change in fund balances (GAAP basis)	<u><u>\$ (922,674)</u></u>

NON-MAJOR PROPRIETARY FUNDS

ENTERPRISE FUNDS

Enterprise Funds account for operations established to provide services to the general public in a manner similar to private business enterprises. Cost of providing the goods or services are financed or recovered primarily through fees and user charges. The non-major enterprise funds are as follows:

Residual Malpractice Insurance Authority – IC 34-18-17 created the Residual Malpractice Insurance Authority to make malpractice liability insurance available to those who cannot obtain this coverage through other insurers. The Indiana Department of Insurance is the designated residual malpractice insurance authority per State law. Revenues are from the premiums collected.

Inns and Concessions - This fund accounts for the operations of various State Park Inns which provide lodging throughout the year for park tourists, and for the restaurant and concessions at Fort Benjamin Harrison.

State of Indiana

Combining Statement of Fund Net Assets

Non-Major Proprietary Funds

June 30, 2010

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Assets			
Current assets:			
Cash, cash equivalents and investments - unrestricted	\$ 67,989	\$ 4,806	\$ 72,795
Receivables:			
Accounts	398	278	676
Interest	718	-	718
Inventory	-	566	566
Prepaid expenses	-	78	78
Total current assets	<u>69,105</u>	<u>5,728</u>	<u>74,833</u>
Noncurrent assets:			
Capital assets:			
Property, plant, and equipment	-	381	381
Less accumulated depreciation	-	(293)	(293)
Total capital assets, net of depreciation	<u>-</u>	<u>88</u>	<u>88</u>
Total noncurrent assets	<u>-</u>	<u>88</u>	<u>88</u>
Total assets	<u>69,105</u>	<u>5,816</u>	<u>74,921</u>
Liabilities			
Current liabilities:			
Accounts payable	-	525	525
Claims payable	3,331	-	3,331
Salaries and benefits payable	-	515	515
Accrued liability for compensated absences	-	200	200
Deferred revenue	1,623	3,282	4,905
Other liabilities	69	425	494
Total current liabilities	<u>5,023</u>	<u>4,947</u>	<u>9,970</u>
Noncurrent liabilities:			
Accrued liability for compensated absences	-	296	296
Claims payable	42,142	-	42,142
Total noncurrent liabilities	<u>42,142</u>	<u>296</u>	<u>42,438</u>
Total liabilities	<u>47,165</u>	<u>5,243</u>	<u>52,408</u>
Net assets			
Invested in capital assets net of related debt	-	88	88
Unrestricted	21,940	485	22,425
Total net assets	<u>\$ 21,940</u>	<u>\$ 573</u>	<u>\$ 22,513</u>

State of Indiana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Non-Major Proprietary Funds
For the Fiscal Year Ended June 30, 2010

(amounts expressed in thousands)

	<u>Residual Malpractice Insurance Authority</u>	<u>Inns and Concessions</u>	<u>Total</u>
Operating revenues:			
Sales/rents/premiums	\$ 4,062	\$ 23,033	\$ 27,095
Other	-	185	185
	<hr/>	<hr/>	<hr/>
Total operating revenues	4,062	23,218	27,280
	<hr/>	<hr/>	<hr/>
Cost of sales	-	4,125	4,125
	<hr/>	<hr/>	<hr/>
Gross margin	4,062	19,093	23,155
	<hr/>	<hr/>	<hr/>
Operating expenses:			
General and administrative expense	563	16,206	16,769
Claims expense	3,115	-	3,115
Depreciation and amortization	-	33	33
Other	-	25	25
	<hr/>	<hr/>	<hr/>
Total operating expenses	3,678	16,264	19,942
	<hr/>	<hr/>	<hr/>
Operating income (loss)	384	2,829	3,213
	<hr/>	<hr/>	<hr/>
Nonoperating revenues (expenses):			
Interest and other investment income	3,690	23	3,713
	<hr/>	<hr/>	<hr/>
Total nonoperating revenues (expenses)	3,690	23	3,713
	<hr/>	<hr/>	<hr/>
Income before contributions and transfers	4,074	2,852	6,926
	<hr/>	<hr/>	<hr/>
Transfers (out)	-	(2,572)	(2,572)
	<hr/>	<hr/>	<hr/>
Change in net assets	4,074	280	4,354
	<hr/>	<hr/>	<hr/>
Total net assets, July 1	17,866	293	18,159
	<hr/>	<hr/>	<hr/>
Total net assets, June 30	<u>\$ 21,940</u>	<u>\$ 573</u>	<u>\$ 22,513</u>

State of Indiana
Combining Statement of Cash Flows
Non-Major Proprietary Funds
For the Fiscal Year Ended June 30, 2010

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Cash flows from operating activities:			
Cash received from customers	\$ 3,296	\$ 23,315	\$ 26,611
Cash paid for general and administrative	(646)	(16,246)	(16,892)
Cash paid to suppliers	-	(4,083)	(4,083)
Cash paid for claims expense	(3,346)	-	(3,346)
Net cash provided (used) by operating activities	(696)	2,986	2,290
Cash flows from noncapital financing activities:			
Transfers out	-	(2,573)	(2,573)
Net cash provided (used) by noncapital financing activities	-	(2,573)	(2,573)
Cash flows from investing activities:			
Proceeds from sales of investments	6,000	10	6,010
Purchase of investments	(8,745)	-	(8,745)
Interest income (expense) on investments	2,741	23	2,764
Net cash provided (used) by investing activities	(4)	33	29
Net increase (decrease) in cash and cash equivalents	(700)	446	(254)
Cash and cash equivalents, July 1	1,202	3,925	5,127
Cash and cash equivalents, June 30	\$ 502	\$ 4,371	\$ 4,873
Reconciliation of cash , cash equivalents and investments:			
Cash and cash equivalents unrestricted at end of year	\$ 502	\$ 4,371	\$ 4,873
Investments unrestricted	67,487	435	67,922
Cash, cash equivalents and investments per balance sheet	\$ 67,989	\$ 4,806	\$ 72,795
Noncash investing, capital and financing activities:			
Increase in fair value of investments	\$ 963	-	\$ 963

State of Indiana
Combining Statement of Cash Flows
Non-Major Proprietary Funds
For the Fiscal Year Ended June 30, 2010

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 384	\$ 2,830	\$ 3,214
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation/amortization expense	-	33	33
(Increase) decrease in receivables	87	63	150
(Increase) decrease in inventory	-	42	42
(Increase) decrease in prepaid expenses	-	(29)	(29)
(Increase) decrease in claims payable	(231)	-	(231)
Increase (decrease) in accounts payable	-	(17)	(17)
Increase (decrease) in deferred revenue	(853)	17	(836)
Increase (decrease) in salaries payable	-	7	7
Increase (decrease) in compensated absences	-	(12)	(12)
Increase (decrease) in other payables	(83)	52	(31)
Net cash provided (used) by operating activities	<u>\$ (696)</u>	<u>\$ 2,986</u>	<u>\$ 2,290</u>



INTERNAL SERVICE FUNDS

Internal Service Funds account for the operations of State agencies that supply goods or services to other agencies of governmental units on a cost-reimbursement basis.

Institutional Industries - This fund accounts for revenues and expenses incurred from the operation of inmate employment programs. Goods produced or manufactured as a result of such programs are sold to state agencies and political subdivisions of the State as well as to the general public.

Administrative Services Revolving – This fund is used to account for the following rotary funds.

Information Technology Services provides telecommunications and data processing services to State agencies. Revenues consist of charges to user agencies.

Motor Pool Rotary Fund accounts for the operation and maintenance of State garages including the servicing and repair of all automotive equipment owned or controlled by the State. Revenues consist of charges to user agencies.

Printing Rotary Fund accounts for the operation of the State Print Shop, which provides printing services to other State agencies. Revenues consist of charges to user agencies.

General Services Rotary accounts for postal service charges to agencies. Revenues consist of charges to user agencies.

Aviation Rotary Fund accounts for the operation and maintenance of state aircraft. Revenues consist of charges to user agencies.

Self-Insurance Funds - The self-insurance funds consist of the **State Police Health Insurance Fund, State Employee Disability Fund, and the State Employee Health Insurance Fund**. These funds administer health insurance and disability plans for state employees and state police personnel.

State Police Employees' LTD 20% Fund - This fund is part of the State Police Employees' Death and Disability Fund. It accounts for revenues and expenses incurred to provide for payment up to two years of long-term disability benefits equal to twenty percent of salary.

State Personnel Department - This fund accounts for revenues and expenses incurred by the Indiana State Personnel Department for providing human resource services to the executive branch of the government.

**State of Indiana
Combining Statement of Net Assets
Internal Service Funds
June 30, 2010**
(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Police LTD Fund	State Employee Disability Fund	State Employee Health Insurance Fund	State Personnel Department Fund	Total
Assets								
Current assets:								
Cash, cash equivalents and investments - unrestricted	\$ 1,282	\$ 10,801	\$ 8,812	\$ 1,480	\$ 26,283	\$ 44,478	\$ 863	\$ 93,999
Receivables:								
Accounts	4,092	2,189	1,255	14	1,015	12,648	-	21,213
Interfund services provided	2,695	8,176	-	-	-	-	-	10,871
Inventory	4,281	2,230	-	-	-	-	-	6,511
Prepaid expenses	-	-	-	-	-	-	-	-
Total current assets	12,350	23,396	10,067	1,494	27,298	57,126	863	132,594
Noncurrent assets:								
Capital assets:								
Construction in progress	132	-	-	-	-	-	-	132
Property, plant, and equipment	19,726	40,790	-	-	-	-	-	60,516
Less accumulated depreciation	(11,326)	(28,021)	-	-	-	-	-	(39,347)
Total capital assets, net of depreciation	8,532	12,769	-	-	-	-	-	21,301
Other assets	-	-	-	-	-	-	-	-
Total noncurrent assets	8,532	12,769	-	-	-	-	-	21,301
Total assets	20,882	36,165	10,067	1,494	27,298	57,126	863	153,895
Liabilities								
Current liabilities:								
Accounts payable	6,106	1,222	-	-	49	547	-	7,924
Salaries and benefits payable	374	1,083	-	-	-	-	329	1,786
Capital lease payable	155	117	-	-	-	-	-	272
Health/disability benefits payable	-	-	4,005	-	4,932	39,641	-	48,578
Accrued liability for compensated absences	418	1,627	-	-	-	-	367	2,412
Deferred revenue	7	-	-	-	-	-	-	7
Other liabilities	37	-	-	-	-	-	-	37
Total current liabilities	7,097	4,049	4,005	-	4,981	40,188	696	61,016
Noncurrent liabilities:								
Accrued liability for compensated absences	379	1,475	-	-	-	-	333	2,187
Capital lease payable	8,185	233	-	-	-	-	-	8,418
Total noncurrent liabilities	8,564	1,708	-	-	-	-	333	10,605
Total liabilities	15,661	5,757	4,005	-	4,981	40,188	1,029	71,621
Net assets								
Invested in capital assets net of related debt	192	12,419	-	-	-	-	-	12,611
Unrestricted (deficit)	5,029	17,989	6,062	1,494	22,317	16,938	(166)	69,663
Total net assets	\$ 5,221	\$ 30,408	\$ 6,062	\$ 1,494	\$ 22,317	\$ 16,938	\$ (166)	\$ 82,274

State of Indiana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Internal Service Funds
For the Fiscal Year Ended June 30, 2010

(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Police LTD Fund	State Employee Disability Fund	State Employee Health Insurance Fund	State Personnel Department Fund	Total
Operating revenues:								
Sales/rents/premiums	\$ 38,267	\$ 122,759	\$ 29,052	\$ 282	\$ 24,478	\$ 281,368	\$ -	\$ 496,206
Charges for services	-	490	-	-	124	-	5,750	6,364
Other	32	353	402	-	-	-	-	787
Total operating revenues	38,299	123,602	29,454	282	24,602	281,368	5,750	503,357
Cost of sales	23,706	1,101	-	-	-	-	-	24,807
Gross margin	14,593	122,501	29,454	282	24,602	281,368	5,750	478,550
Operating expenses:								
General and administrative expense	13,553	96,368	1,426	-	1,577	16,600	5,916	135,440
Health / disability benefit payments	-	-	28,638	32	21,189	277,707	-	327,566
Depreciation and amortization	901	7,772	-	-	-	-	-	8,673
Total operating expenses	14,454	104,140	30,064	32	22,766	294,307	5,916	471,679
Operating income (loss)	139	18,361	(610)	250	1,836	(12,939)	(166)	6,871
Nonoperating revenues (expenses):								
Interest and other investment income	1	-	-	7	-	-	-	8
Interest and other investment expense	(567)	(25)	-	-	-	-	-	(592)
Gain (Loss) on disposition of assets	-	(486)	-	-	-	-	-	(486)
Other	-	-	-	-	-	(28)	-	(28)
Total nonoperating revenues (expenses)	(566)	(511)	-	7	-	(28)	-	(1,098)
Income before contributions and transfers	(427)	17,850	(610)	257	1,836	(12,967)	(166)	5,773
Transfers (out)	(2,000)	(36,739)	-	-	-	-	-	(38,739)
Change in net assets	(2,427)	(18,889)	(610)	257	1,836	(12,967)	(166)	(32,966)
Total net assets, July 1, as restated	7,648	49,297	6,672	1,237	20,481	29,905	-	115,240
Total net assets, June 30	\$ 5,221	\$ 30,408	\$ 6,062	\$ 1,494	\$ 22,317	\$ 16,938	\$ (166)	\$ 82,274

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2010
(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Police 20% LTD Fund	State Employee Disability Fund	State Employee Health Insurance Fund	State Personnel Department Fund	Total
Cash flows from operating activities:								
Cash received from customers	\$ 35,103	\$ 123,916	\$ 29,414	\$ 292	\$ 24,880	\$ 284,315	\$ 5,751	\$ 503,671
Cash paid for general and administrative	(13,550)	(96,345)	(1,426)	-	(1,637)	(16,303)	(4,887)	(134,148)
Cash paid for salary/health/disability benefit payments	-	-	(29,218)	(32)	(20,394)	(278,582)	-	(328,226)
Cash paid to suppliers	(19,235)	222	-	-	-	-	-	(19,013)
Net cash provided (used) by operating activities	2,318	27,793	(1,230)	260	2,849	(10,570)	864	22,284
Cash flows from noncapital financing activities:								
Transfers out	(2,000)	(36,739)	-	-	-	-	-	(38,739)
Other	4	-	-	-	-	(28)	-	(24)
Net cash provided (used) by noncapital financing activities	(1,996)	(36,739)	-	-	-	(28)	-	(38,763)
Cash flows from capital and related financing activities:								
Acquisition/construction of capital assets	(134)	(9,206)	-	-	-	-	-	(9,340)
Proceeds from sale of assets	-	497	-	-	-	-	-	497
Principal payments -- capital leases	(155)	(120)	-	-	-	-	-	(275)
Interest paid	(568)	(25)	-	-	-	-	-	(593)
Net cash provided (used) by capital and related financing activities	(857)	(8,854)	-	-	-	-	-	(9,711)
Cash flows from investing activities:								
Purchase of investments	-	-	-	(400)	-	-	-	(400)
Interest income (expense) on investments	1	-	-	6	-	-	-	7
Net cash provided (used) by investing activities	1	-	-	(394)	-	-	-	(393)
Net increase (decrease) in cash and cash equivalents	(534)	(17,800)	(1,230)	(134)	2,849	(10,598)	864	(26,583)
Cash and cash equivalents, July 1	1,816	28,601	10,042	213	23,433	55,076	-	119,181
Cash and cash equivalents, June 30	<u>\$ 1,282</u>	<u>\$ 10,801</u>	<u>\$ 8,812</u>	<u>\$ 79</u>	<u>\$ 26,282</u>	<u>\$ 44,478</u>	<u>\$ 864</u>	<u>\$ 92,598</u>
Reconciliation of cash, cash equivalents and investments:								
Cash and cash equivalents unrestricted at end of year	\$ 1,282	\$ 10,801	\$ 8,812	\$ 80	\$ 26,283	\$ 44,478	\$ 863	\$ 92,599
Investments unrestricted	-	-	-	1,400	-	-	-	1,400
Cash, cash equivalents and investments per balance sheet	<u>\$ 1,282</u>	<u>\$ 10,801</u>	<u>\$ 8,812</u>	<u>\$ 1,480</u>	<u>\$ 26,283</u>	<u>\$ 44,478</u>	<u>\$ 863</u>	<u>\$ 93,999</u>

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2010
(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Police 20% LTD Fund	State Employee Disability Fund	State Employee Health Insurance Fund	State Personnel Department Fund	Total
Operating income (loss)	\$ 139	\$ 18,361	\$ (610)	\$ 250	\$ 1,836	\$ (12,939)	\$ (166)	\$ 6,871
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation/amortization expense	901	7,772	-	-	-	-	-	8,673
(Increase) decrease in receivables	(1,363)	(1,067)	(40)	10	278	2,947	-	765
(Increase) decrease in interfund services provided	(1,838)	1,445	-	-	-	-	-	(393)
(Increase) decrease in inventory	184	(282)	-	-	-	-	-	(98)
(Increase) decrease in prepaid expenses	-	4,858	-	-	-	-	-	4,858
Increase (decrease) in health and disability benefits payable	-	-	(580)	-	796	(875)	-	(659)
Increase (decrease) in accounts payable	4,286	(3,254)	-	-	(61)	297	-	1,268
Increase (decrease) in deferred revenue	6	(63)	-	-	-	-	-	(57)
Increase (decrease) in salaries payable	5	4	-	-	-	-	330	339
Increase (decrease) in compensated absences	(2)	19	-	-	-	-	700	717
Net cash provided (used) by operating activities	\$ 2,318	\$ 27,793	\$ (1,230)	\$ 260	\$ 2,849	\$ (10,570)	\$ 864	\$ 22,284

Reconciliation of operating income to net cash provided (used) by operating activities:

Operating income (loss)

Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:

Depreciation/amortization expense

(Increase) decrease in receivables

(Increase) decrease in interfund services provided

(Increase) decrease in inventory

(Increase) decrease in prepaid expenses

Increase (decrease) in health and disability benefits payable

Increase (decrease) in accounts payable

Increase (decrease) in deferred revenue

Increase (decrease) in salaries payable

Increase (decrease) in compensated absences

Net cash provided (used) by operating activities

FIDUCIARY FUNDS

Fiduciary funds account for assets held by or on behalf of the government in a trustee capacity or as an agent on behalf of others.

PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS

Pension trust funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, and other post-employment benefit plans.

The Public Employees' Retirement Fund – This fund is a defined benefit agent multiple-employer plan administered by the Public Employees' Retirement Fund Board of Trustees.

The State Teachers' Retirement Fund – This fund is a defined benefit, multiple-employer cost-sharing public employee retirement system, administered by the Indiana State Teachers' Retirement Fund Board of Trustees.

State Police Pension Fund - This fund is used to account for assets held for a defined benefit, single-employer public employee retirement system administered by the Indiana State Police.

Retiree Health Benefit Trust Fund - This fund is used to account for assets held for a defined contribution, single-employer OPEB plan administered by the State Budget Agency.

PRIVATE-PURPOSE TRUST FUNDS

Private-Purpose trust funds are used to account for trust arrangements in which both the principal and interest may be spent for the benefit of individuals, private organizations or other governments.

Abandoned Property Fund - This fund is used to administer abandoned property of individuals, private organizations and other governments held by the State.

Private-Purpose Trust Fund - This fund is used to account for a group of fund centers under which principal and interest benefit individuals, private organizations, or other governments.

FIDUCIARY FUNDS

AGENCY FUNDS

Agency funds account for resources that are custodial in nature. They generally are amounts held by the State of Indiana on behalf of third parties.

Employee Payroll, Withholding and Benefits Funds - These funds are used for the disposition of various payroll-related deductions and contributions such as social security and insurance contributions.

Local Distributions Fund - This fund is composed of accounts used to distribute revenue collections to local units of government based upon statutory formulas.

Child Support Fund - This fund is used for the collection and distribution of child support payments.

Department of Insurance Fund - This fund includes security deposits of insurance companies, health maintenance organizations and third party administrators as required.

Other Agency Funds – This category comprises various escrows, revenue collection, and agency accounts for which the State acts in an agent capacity until proper disposition of the assets can be made.

State of Indiana
Combining Statement of Fiduciary Net Assets
Pension and Other Employee Benefit Trust Funds
June 30, 2010

(amounts expressed in thousands)

	Primary Government		Discrete Component Units		Total
	State Police Pension Fund	State Employee Retiree Health Benefit Trust Fund	Public Employees' Retirement System	State Teachers' Retirement Fund	
Assets:					
Cash and cash equivalents	\$ 9,584	\$ 125,223	\$ 1,361,868	\$ 589,589	\$ 2,086,264
Securities lending collateral	-	-	2,467,848	916,206	3,384,054
Receivables:					
Contributions	195	-	140,773	62,518	203,486
Interest	726	-	44,926	33,830	79,482
Member loans	338	-	934	-	1,272
Due from other funds	-	-	24,355	-	24,355
Due from component unit	-	-	167	1,371	1,538
From investment sales	1,610	-	1,014,481	101,443	1,117,534
Other	-	-	579	582	1,161
Total receivables	2,869	-	1,226,215	199,744	1,428,828
Investments at fair value:					
Equity Securities	75,695	-	4,813,640	2,495,072	7,384,407
Debt Securities	67,692	44,986	4,016,896	4,406,995	8,536,569
Mutual Funds and Collective Trust Funds	177,434	-	1,193,057	-	1,370,491
Other	242	-	2,624,249	708,940	3,333,431
Total investments	321,063	44,986	12,647,842	7,611,007	20,624,898
Capital assets:					
Property, plant and equipment	-	-	9,490	2,660	12,150
less accumulated depreciation	-	-	(1,497)	(516)	(2,013)
Total assets	\$ 333,516	\$ 170,209	\$ 17,711,766	\$ 9,318,690	\$ 27,534,181
Liabilities and fund balances:					
Liabilities:					
Accounts payable	\$ -	\$ 11	\$ 12,820	\$ 5,419	\$ 18,250
Salaries and benefits payable	-	-	932	141	1,073
Due to other funds	-	-	24,356	-	24,356
Benefits payable	-	275	-	70,463	70,738
Due to component unit	-	-	1,371	167	1,538
Deferred revenue	26	-	-	-	26
Compensated absences	-	-	330	130	460
Securities purchased payable	2,816	-	1,162,714	185,395	1,350,925
Securities lending collateral	-	-	2,467,848	916,206	3,384,054
Total liabilities	2,842	286	3,670,371	1,177,921	4,851,420
Net assets:					
Held in trust for:					
Employees' pension benefits	330,674	-	13,932,356	8,140,769	22,403,799
OPEB benefits	-	169,923	-	-	169,923
Future death benefits	-	-	10,335	-	10,335
State and local units	-	-	98,704	-	98,704
Total net assets	\$ 330,674	\$ 169,923	\$ 14,041,395	\$ 8,140,769	\$ 22,682,761

State of Indiana
Combining Statement of Changes in Fiduciary Net Assets
Pension and Other Employee Benefit Trust Funds
For the Year Ended June 30, 2010

(amounts expressed in thousands)

	Primary Government		Discrete Component Units		Total
	State Police Pension Fund	State Employee Retiree Health Benefit Trust Fund	Public Employees' Retirement System	State Teachers' Retirement Fund	
Additions:					
Member contributions	\$ 4,050	\$ -	\$ 203,568	\$ 131,676	\$ 339,294
Employer contributions	13,352	55,502	485,921	849,855	1,404,630
Contributions from the State of Indiana	-	-	195,617	30,000	225,617
Net investment income (loss)	48,560	244	1,763,238	1,008,923	2,820,965
Less investment expense	(1,275)	-	(79,639)	(43,367)	(124,281)
Transfers from other retirement funds	-	-	2,644	5,510	8,154
Other	-	-	176	-	176
Total additions	64,687	55,746	2,571,525	1,982,597	4,674,555
Deductions:					
Pension and disability benefits	29,982	-	662,199	1,017,104	1,709,285
Retiree health benefits	-	7,264	-	-	7,264
Death benefits	-	-	1,464	-	1,464
Refunds of contributions and interest	-	-	42,850	10,447	53,297
Administrative	379	136	27,182	7,862	35,559
Pension relief distributions	-	-	213,035	-	213,035
Capital projects	-	-	-	2,884	2,884
Depreciation	-	-	-	330	330
Transfers to other retirement funds	-	-	5,837	2,339	8,176
Other	-	-	96	-	96
Total deductions	30,361	7,400	952,663	1,040,966	2,031,390
Net increase (decrease) in net assets	34,326	48,346	1,618,862	941,631	2,643,165
Net assets held in trust for pension and other employee benefits, July 1, as restated:					
Pension benefits	296,348	-	12,307,684	7,199,138	19,803,170
OPEB benefits	-	121,577	-	-	121,577
Future death benefits	-	-	9,408	-	9,408
State and local units	-	-	105,441	-	105,441
Net assets held in trust for pension and other employee benefits, June 30	\$ 330,674	\$ 169,923	\$ 14,041,395	\$ 8,140,769	\$ 22,682,761

State of Indiana

Combining Statement of Net Assets

Private-Purpose Trust Funds

June 30, 2010

(amounts expressed in thousands)

	<u>Abandoned Property Fund</u>	<u>Private- Purpose Trust Fund</u>	<u>Total</u>
Assets:			
Cash, cash equivalents and investments	\$ 17,182	\$ 15,474	\$ 32,656
Receivables:			
Taxes	-	4,456	4,456
Interest	3	3	6
Total assets	<u>17,185</u>	<u>19,933</u>	<u>37,118</u>
Liabilities:			
Accounts payable	1,132	243	1,375
Total liabilities	<u>1,132</u>	<u>243</u>	<u>1,375</u>
Net assets:			
Held in trust for trust beneficiaries	16,053	19,690	35,743
Total net assets	<u>\$ 16,053</u>	<u>\$ 19,690</u>	<u>\$ 35,743</u>

State of Indiana
Combining Statement of Changes in Net Assets
Private-Purpose Trust Funds
For the Year Ended June 30, 2010
(amounts expressed in thousands)

	<u>Abandoned Property Fund</u>	<u>Private- Purpose Trust Fund</u>	<u>Total</u>
Additions:			
Taxes	\$ -	\$ 4,456	\$ 4,456
Investment Income	\$ 17	\$ (34)	\$ (17)
Member contributions	-	86,089	86,089
Donations/escheats	59,319	962	60,281
	<u>59,336</u>	<u>91,473</u>	<u>150,809</u>
Deductions:			
Payments to participants/beneficiaries	<u>61,704</u>	<u>81,550</u>	<u>143,254</u>
	<u>61,704</u>	<u>81,550</u>	<u>143,254</u>
Net increase (decrease) in net assets	<u>(2,368)</u>	<u>9,923</u>	<u>7,555</u>
Net assets held in trust, July 1, as restated	<u>18,421</u>	<u>9,767</u>	<u>28,188</u>
Net assets held in trust, June 30	<u><u>\$ 16,053</u></u>	<u><u>\$ 19,690</u></u>	<u><u>\$ 35,743</u></u>

State of Indiana
Combining Statement of Net Assets
Agency Funds
June 30, 2010
(amounts expressed in thousands)

	Employee Payroll, Withholding and Benefits	Local Distributions	Child Support	Department of Insurance	Other Agency Funds	Total
Assets:						
Cash, cash equivalents and investments	\$ 6,010	\$ -	\$ 22,080	\$ 260,567	\$ 47,907	\$ 336,564
Receivables:						
Taxes	-	-	-	-	14,681	14,681
Other	-	-	-	-	32	32
Due from local governmental units	-	360,138	-	-	-	360,138
Total assets	\$ 6,010	\$ 360,138	\$ 22,080	\$ 260,567	\$ 62,620	\$ 711,415
Liabilities:						
Accounts/escrows payable	\$ 6,010	\$ -	\$ 22,080	\$ 260,567	\$ 47,939	\$ 336,596
Due to general fund	-	360,138	-	-	-	360,138
Other liabilities	-	-	-	-	14,681	14,681
Total liabilities	\$ 6,010	\$ 360,138	\$ 22,080	\$ 260,567	\$ 62,620	\$ 711,415

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2010

(amounts expressed in thousands)

	<u>Balance, July 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, June 30</u>
Employee Payroll, Withholding and Benefits				
Assets:				
Cash, cash equivalents, and investments	\$ 4,588	\$ 3,575,560	\$ 3,574,138	\$ 6,010
Total assets	<u>\$ 4,588</u>	<u>\$ 3,575,560</u>	<u>\$ 3,574,138</u>	<u>\$ 6,010</u>
Liabilities:				
Accounts / escrows payable	\$ 4,588	\$ 3,575,560	\$ 3,574,138	\$ 6,010
Total liabilities	<u>\$ 4,588</u>	<u>\$ 3,575,560</u>	<u>\$ 3,574,138</u>	<u>\$ 6,010</u>
Local Distributions				
Assets:				
Cash, cash equivalents, and investments	\$ 270,110	\$ 1,482,638	\$ 1,752,748	\$ -
Receivables	194	-	194	-
Securities lending collateral	45,500	-	45,500	-
Due from local governmental units	-	360,138	-	360,138
Total assets	<u>\$ 315,804</u>	<u>\$ 1,842,776</u>	<u>\$ 1,798,442</u>	<u>\$ 360,138</u>
Liabilities:				
Accounts / escrows payable	\$ 270,110	\$ 1,482,638	\$ 1,752,748	\$ -
Securities lending collateral	45,500	-	45,500	-
Due to general fund	-	360,138	-	360,138
Other liabilities	194	-	194	-
Total liabilities	<u>\$ 315,804</u>	<u>\$ 1,842,776</u>	<u>\$ 1,798,442</u>	<u>\$ 360,138</u>
Child Support				
Assets:				
Cash, cash equivalents, and investments	\$ 24,459	\$ 810,419	\$ 812,798	\$ 22,080
Total assets	<u>\$ 24,459</u>	<u>\$ 810,419</u>	<u>\$ 812,798</u>	<u>\$ 22,080</u>
Liabilities:				
Accounts / escrows payable	\$ 24,459	\$ 810,419	\$ 812,798	\$ 22,080
Total liabilities	<u>\$ 24,459</u>	<u>\$ 810,419</u>	<u>\$ 812,798</u>	<u>\$ 22,080</u>

continued on next page

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2010

(amounts expressed in thousands)

	<u>Balance, July 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, June 30</u>
Department of Insurance				
Assets:				
Cash, cash equivalents, and investments	\$ 270,856	\$ 17,490	\$ 27,779	\$ 260,567
Total assets	<u>\$ 270,856</u>	<u>\$ 17,490</u>	<u>\$ 27,779</u>	<u>\$ 260,567</u>
Liabilities:				
Accounts / escrows payable	\$ 270,856	\$ 17,490	\$ 27,779	\$ 260,567
Total liabilities	<u>\$ 270,856</u>	<u>\$ 17,490</u>	<u>\$ 27,779</u>	<u>\$ 260,567</u>
Other Agency Funds				
Assets:				
Cash, cash equivalents, and investments	\$ 25,763	\$ 666,131	\$ 643,987	\$ 47,907
Receivables	13,639	14,713	13,639	14,713
Total assets	<u>\$ 39,402</u>	<u>\$ 680,844</u>	<u>\$ 657,626</u>	<u>\$ 62,620</u>
Liabilities:				
Accounts / escrows payable	\$ 25,820	\$ 666,163	\$ 644,044	\$ 47,939
Other liabilities	13,582	14,681	13,582	14,681
Total liabilities	<u>\$ 39,402</u>	<u>\$ 680,844</u>	<u>\$ 657,626</u>	<u>\$ 62,620</u>
Total Agency Funds				
Assets:				
Cash, cash equivalents, and investments	\$ 595,776	\$ 6,552,238	\$ 6,811,450	\$ 336,564
Receivables	13,833	14,713	13,833	14,713
Securities lending collateral	45,500	-	45,500	-
Due from local governmental units	-	360,138	-	360,138
Total assets	<u>\$ 655,109</u>	<u>\$ 6,927,089</u>	<u>\$ 6,870,783</u>	<u>\$ 711,415</u>
Liabilities:				
Accounts / escrows payable	\$ 595,833	\$ 6,552,270	\$ 6,811,507	\$ 336,596
Securities lending collateral	45,500	-	45,500	-
Due to general fund	-	360,138	-	360,138
Other liabilities	13,776	14,681	13,776	14,681
Total liabilities	<u>\$ 655,109</u>	<u>\$ 6,927,089</u>	<u>\$ 6,870,783</u>	<u>\$ 711,415</u>

NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS

GOVERNMENTAL FUNDS

Governmental component units represent funds that are legally separate from the State of Indiana, but provide valuable and beneficial services to the State and its citizens. The non-major discretely presented component unit consists of the following governmental fund:

Indiana Economic Development Corporation – The responsibility of this corporation is to improve the quality of life for the citizens of Indiana by encouraging the diversification of Indiana's economy, by the orderly economic development and growth of Indiana, the creation of new jobs, the growth and modernization of existing industry and the promotion of Indiana.

PROPRIETARY FUNDS

Proprietary component units represent funds that are legally separate from the State of Indiana, but provide valuable and beneficial services to the State and its citizens. The non-major discretely presented component units consist of the following proprietary funds:

White River State Park Development Commission – The responsibility of this commission is to design and implement a plan for the establishment and development of park, exposition, educational, athletic, and recreational projects to be located within one mile from the banks of the Indiana White River in a consolidated first-class city and county.

Ports of Indiana – The responsibility of this commission is to construct, maintain, and operate public ports with terminal facilities and traffic exchange points for all forms of transportation on Lake Michigan and the Ohio and Wabash Rivers.

Indiana State Fair Commission – This commission is responsible for holding the annual Indiana State Fair and for operating and maintaining the State Fairgrounds and other properties it owns.

Indiana Comprehensive Health Insurance Association – The responsibility of this Association is to assure that health insurance is made available throughout the year to each eligible Indiana resident applying to the Association for coverage.

Indiana Political Subdivision Risk Management Commission – This commission is responsible for administering the Basic and Catastrophic funds that aid political subdivisions in protecting themselves against liabilities.

COLLEGES AND UNIVERSITIES

College and university funds are used to account for the operations of state-supported colleges and universities. The non-major discretely presented component units consist of the following institutions:

Ball State University
 Indiana State University
 Ivy Tech Community College of Indiana
 University of Southern Indiana
 Vincennes University

State of Indiana
Combining Statement of Net Assets
Non-Major Discretely Presented Component Units -
Governmental Funds
June 30, 2010
(amounts expressed in thousands)

	<u>Indiana Economic Development Corporation</u>	<u>Total</u>
Assets:		
Current assets:		
Cash, cash equivalents and investments	\$ 134,421	\$ 134,421
Receivables (net)	957	957
Loans	1,165	1,165
	<u>136,543</u>	<u>136,543</u>
Total current assets		
Noncurrent assets:		
Loans	5,551	5,551
Capital assets:		
Property, plant, and equipment	300	300
Less accumulated depreciation	(126)	(126)
Total capital assets, net of depreciation	<u>174</u>	<u>174</u>
	<u>5,725</u>	<u>5,725</u>
Total noncurrent assets		
	<u>142,268</u>	<u>142,268</u>
Total assets		
Liabilities:		
Current liabilities:		
Accounts payable	4,867	4,867
Salaries, health, disability, and benefits payable	252	252
Accrued liability for compensated absences	285	285
Securities lending payable	6	6
	<u>5,410</u>	<u>5,410</u>
Total current liabilities		
Long-term liabilities:		
Accrued liability for compensated absences	109	109
	<u>109</u>	<u>109</u>
Total long-term liabilities		
	<u>5,519</u>	<u>5,519</u>
Total liabilities		
Net Assets:		
Invested in capital assets net of related debt	174	174
Restricted-expendable:		
Grants/constitutional restrictions	938	938
Total restricted-expendable	<u>938</u>	<u>938</u>
Unrestricted	<u>135,637</u>	<u>135,637</u>
	<u>\$ 136,749</u>	<u>\$ 136,749</u>
Total net assets		

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Governmental Funds
For the Fiscal Year Ended June 30, 2010
(amounts expressed in thousands)

	<u>Indiana Economic Development Corporation</u>	<u>Total</u>
Expenses:		
General Government	\$ 56,126	\$ 56,126
Total Expenses	<u>56,126</u>	<u>56,126</u>
Program Revenues:		
Charges for services	148	148
Operating Grants and Contributions	6,582	6,582
Capital Grants and Contributions	-	-
Total Program Revenues	<u>6,730</u>	<u>6,730</u>
Net Program (Expense) Revenue	<u>(49,396)</u>	<u>(49,396)</u>
General Revenues:		
Payments from State of Indiana	30,607	30,607
Total General Revenues	<u>30,607</u>	<u>30,607</u>
Change in Net Assets	(18,789)	(18,789)
Net Assets, beginning	155,538	155,538
Net Assets, ending	<u>\$ 136,749</u>	<u>\$ 136,749</u>

**State of Indiana
 Combining Balance Sheet
 Indiana Economic Development Corporation
 Discretely Presented Component Units - Governmental Funds
 June 30, 2010**
 (amounts expressed in thousands)

	Administration	21st Century Research & Technology	Training & Economic Development	Industrial Development	Other Economic Programs	Total
Assets:						
Cash, cash equivalents and investments-unrestricted	\$ 9,508	\$ 21,585	\$ 74,947	\$ 20,487	\$ 7,894	\$ 134,421
Receivables:						
Securities lending	-	-	4	6	-	10
Grants	-	-	-	-	938	938
Interest	10	-	1	1	1	13
Loans	576	-	6,140	-	-	6,716
Total assets	10,094	21,585	81,092	20,494	8,833	142,098
Liabilities:						
Accounts payable	380	2,869	702	113	216	4,280
Salaries and benefits payable	201	21	9	-	21	252
Accrued liability for compensated absences-current	10	-	1	-	1	12
Securities lending payable	-	-	4	6	-	10
Total liabilities	591	2,890	716	119	238	4,554
Fund balance:						
Reserved:						
Encumbrances	2,853	2,312	5,794	433	1,513	12,905
Reserved for long-term loans and advances	576	-	6,140	-	-	6,716
Reserved for restricted purposes	-	-	-	-	938	938
Unreserved:						
Designated for Appropriations	5,955	16,383	13,287	-	3,247	38,872
Designated for Allotments	-	-	55,155	19,942	(79)	75,018
Unreserved Undesignated fund balance	119	-	-	-	2,976	3,095
Unreserved	6,074	16,383	68,442	19,942	6,144	116,985
Total fund balance	9,503	18,695	80,376	20,375	8,595	137,544
Total liabilities and fund balance	\$ 10,094	\$ 21,585	\$ 81,092	\$ 20,494	\$ 8,833	\$ 142,098

State of Indiana
Reconciliation of the Balance Sheet to the Statement of Net Assets
Indiana Economic Development Corporation
Discretely Presented Component Units - Governmental Funds
June 30, 2010
(amounts expressed in thousands)

Total fund balances-governmental funds	\$	137,544
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Amounts reported for governmental activities in the statement of net assets are different because:

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

Property, plant, and equipment	\$	300	
Accumulated depreciation		<u>(126)</u>	
Total capital assets, net of depreciation			174

Some liabilities reported in the statement of net assets do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Accounts payable	\$	<u>(587)</u>	(587)
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Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Accrued liability for compensated absences	\$	<u>(382)</u>	<u>(382)</u>
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Net assets of governmental activities	\$	<u><u>136,749</u></u>
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**State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Indiana Economic Development Corporation
Discretely Presented Component Units - Governmental Funds
For the Year Ended June 30, 2010**
(amounts expressed in thousands)

	Administration	21st Century Research & Technology	Training & Economic Development	Industrial Development	Other Economic Programs	Total
Revenues:						
Current service charges	\$ 29	\$ -	\$ 4	\$ -	\$ 115	\$ 148
Investment income	150	-	269	(183)	8	244
Sales/rents	30,607	-	-	-	-	30,607
Grants	-	-	201	-	4,209	4,410
Other	1,152	-	246	34	495	1,927
Total revenues	31,938	-	720	(149)	4,827	37,336
Expenditures:						
Current:						
General government	10,323	28,220	9,916	2,001	5,330	55,790
Total expenditures	10,323	28,220	9,916	2,001	5,330	55,790
Excess (deficiency) of revenues over expenditures	21,615	(28,220)	(9,196)	(2,150)	(503)	(18,454)
Other financing sources (uses):						
Transfers in	8,387	15,750	14,959	3,250	151	42,497
Transfers (out)	(30,110)	(3,000)	(6,727)	-	(2,660)	(42,497)
Total other financing sources (uses)	(21,723)	12,750	8,232	3,250	(2,509)	-
Net change in fund balances	(108)	(15,470)	(964)	1,100	(3,012)	(18,454)
Fund Balance July 1, as restated	9,611	34,165	81,340	19,275	11,607	155,998
Fund Balance June 30	9,503	18,695	80,376	20,375	8,595	137,544

State of Indiana
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances to the Statement of Activities
Indiana Economic Development Corporation
Discretely Presented Component Unit - Governmental Funds
For the Year Ended June 30, 2010
(amounts expressed in thousands)

Net change in fund balances-total governmental funds	\$ (18,454)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report net capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which net capital outlays (\$0) exceeds depreciation (\$18) in the current period.	(18)
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds.	
Operating expenses	<u>(317)</u>
Change in net assets of governmental activities.	<u><u>\$ (18,789)</u></u>

State of Indiana
Combining Statement of Net Assets
Non-Major Discretely Presented Component Units -
Proprietary Funds
June 30, 2010
(amounts expressed in thousands)

	White River State Park Development Commission	Ports of Indiana	Indiana State Fair Commission	Indiana Comprehensive Health Insurance Association	Indiana Political Subdivision Risk Management Commission	Totals
Assets						
Current assets:						
Cash, cash equivalents and investments	\$ 4,317	\$ 25,638	\$ 4,861	\$ 3,288	\$ 9,091	\$ 47,195
Receivables (net)	84	1,761	573	2,749	5	5,172
Inventory	10	-	179	-	-	189
Prepaid expenses	126	252	10	-	-	388
Investment in direct financing lease	-	154	-	-	-	154
Total current assets	4,537	27,805	5,623	6,037	9,096	53,098
Noncurrent assets:						
Cash, cash equivalents and investments - restricted	400	-	8,704	-	-	9,104
Bond issuance costs net of amortization	-	-	439	-	-	439
Investment in direct financing lease	-	628	-	-	-	628
Net pension assets	-	-	100	-	-	100
Capital assets:						
Land	79,783	56,364	14,839	-	-	150,986
Infrastructure	-	52,515	-	-	-	52,515
Construction in progress	-	1,301	-	-	-	1,301
Property, plant, and equipment	42,192	19,340	74,589	-	-	136,121
Less accumulated depreciation	(14,441)	(54,588)	(46,517)	-	-	(115,546)
Total capital assets, net of depreciation	107,534	74,932	42,911	-	-	225,377
Total noncurrent assets	107,934	75,560	52,154	-	-	235,648
Total assets	112,471	103,365	57,777	6,037	9,096	288,746
Liabilities						
Current liabilities:						
Accounts payable	435	767	469	626	-	2,297
Claims payable	-	-	68	22,105	-	22,173
Interest payable	-	-	299	-	-	299
Current portion of long-term debt	-	-	1,535	-	-	1,535
Salaries, health, disability, and benefits payable	91	-	53	-	-	144
Deferred revenue	-	-	169	8,849	-	9,018
Accrued liability for compensated absences	-	-	230	-	-	230
Other current liabilities	-	418	5	1,057	-	1,480
Total current liabilities	526	1,185	2,828	32,637	-	37,176
Long-term liabilities:						
Accrued liability for compensated absences	-	-	195	-	-	195
Deferred revenue	-	4,957	-	-	-	4,957
Revenue bonds/notes payable	-	-	12,819	-	-	12,819
Total long-term liabilities	-	4,957	13,014	-	-	17,971
Total liabilities	526	6,142	15,842	32,637	-	55,147
Net assets						
Invested in capital assets net of related debt	107,534	74,514	28,516	-	-	210,564
Restricted-nonexpendable						
Grants/constitutional restrictions	-	-	-	235	-	235
Total restricted-nonexpendable	-	-	-	235	-	235
Restricted-expendable						
Grants/constitutional restrictions	130	-	-	-	-	130
Future debt service	-	-	4,118	-	-	4,118
Student aid	306	-	-	-	-	306
Auxiliary enterprises	-	-	60	-	-	60
Capital projects	639	-	3,525	-	-	4,164
Other purposes	-	-	1,102	-	597	1,699
Total restricted-expendable	1,075	-	8,805	-	597	10,477
Unrestricted (deficit)	3,336	22,709	4,614	(26,835)	8,499	12,323
Total net assets	\$ 111,945	\$ 97,223	\$ 41,935	\$ (26,600)	\$ 9,096	\$ 233,599

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Proprietary Funds
For the Fiscal Year Ended June 30, 2010
 (amounts expressed in thousands)

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets						
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	White River State Park Development Commission	Ports of Indiana	Indiana State Fair Commission	Indiana Comprehensive Health Insurance Association	Indiana Political Subdivision Risk Management Commission	Total
White River State Park Development Commission	\$ 4,565	\$ 2,393	\$ 157	\$ -	\$ (2,015)	\$ -	\$ -	\$ -	\$ -	(2,015)
Ports of Indiana	7,281	8,335	-	-	-	1,054	-	-	-	1,054
Indiana State Fair Commission	25,561	16,678	5	113	-	-	(8,765)	-	-	(8,765)
Indiana Comprehensive Health Insurance Association	119,888	98,536	2,249	-	-	-	(18,103)	-	-	(18,103)
Indiana Political Subdivision Risk Management Commission	59	-	-	-	-	-	-	-	(59)	(59)
Total component units	\$ 156,354	\$ 125,942	\$ 2,411	\$ 113	\$ (2,015)	\$ 1,054	\$ (8,765)	\$ (18,103)	\$ (59)	\$ (27,888)
General revenues:										
Investment earnings					19	421	21	39	67	567
Payments from State of Indiana					814	-	10,022	-	-	10,836
Other						1,014	-	-	-	1,014
Total general revenues					833	1,435	10,043	39	67	12,417
Change in net assets					(1,162)	2,489	1,278	(18,064)	8	(15,471)
Net assets - beginning, as restated					113,127	94,734	40,657	(8,536)	9,088	249,070
Net assets - ending					\$ 111,945	\$ 97,223	\$ 41,935	\$ (26,600)	\$ 9,096	\$ 233,599

State of Indiana
Combining Statement of Net Assets
Discretely Presented Component Units -
Colleges and Universities
June 30, 2010
(amounts expressed in thousands)

	Ball State University	Indiana State University	Ivy Tech Community College	University of Southern Indiana	Vincennes University	Totals
Assets						
Current assets:						
Cash, cash equivalents and investments	\$ 119,257	\$ 59,789	\$ 132,445	\$ 30,853	\$ 22,781	\$ 365,125
Receivables (net)	43,551	9,268	55,409	8,021	10,176	126,425
Inventory	1,532	98	-	1,876	1,919	5,425
Prepaid expenses	2,667	614	22,878	19	232	26,410
Due from primary government	2,676	1,505	404	561	-	5,146
Funds held in trust by others	13,400	-	57,710	27,181	15	98,306
Other current assets	-	-	-	1,428	479	1,907
Total current assets	183,083	71,274	268,846	69,939	35,602	628,744
Noncurrent assets:						
Cash, cash equivalents and investments - restricted	1,520	42,198	-	177	-	43,895
Other receivables	11,365	13,862	10,847	-	783	36,857
Investments - unrestricted	315,068	67,878	93,709	96,794	152,626	726,075
Bond issuance costs net of amortization	209	-	-	-	-	209
Deferred outflow - derivative instrument	-	-	-	-	81	81
Other postemployment benefits	7,674	3,776	-	-	1,316	12,766
Other noncurrent assets	5,113	4,885	15,152	4,116	253	29,519
Capital assets:						
Land	47,198	27,529	27,485	4,932	15,365	122,509
Infrastructure	25,436	33,485	16,172	3,649	-	78,742
Construction in progress	97,526	26,460	24,620	49,216	9,281	207,103
Property, plant, and equipment	626,184	464,578	567,413	242,577	228,301	2,129,053
Less accumulated depreciation	(276,016)	(233,625)	(176,175)	(118,120)	(95,525)	(899,461)
Total capital assets, net of depreciation	520,328	318,427	459,515	182,254	157,422	1,637,946
Total noncurrent assets	861,277	451,026	579,223	283,341	312,481	2,487,348
Total assets	1,044,360	522,300	848,069	353,280	348,083	3,116,092
Liabilities						
Current liabilities:						
Accounts payable	37,696	5,625	32,066	1,811	4,081	81,279
Interest payable	-	-	-	2,262	-	2,262
Current portion of long-term debt	9,530	8,714	17,302	9,022	4,915	49,483
Capital lease payable	-	261	-	-	-	261
Salaries, health, disability, and benefits payable	-	4,559	-	5,558	5,438	15,555
Deferred revenue	3,154	1,320	25,922	-	2,488	32,884
Accrued liability for compensated absences	-	7,416	8,092	-	1,157	16,665
Deposits held in custody for others	9,060	2,413	6,432	-	4,345	22,250
Other current liabilities	1,342	5,454	-	5,689	1,423	13,908
Total current liabilities	60,782	35,762	89,814	24,342	23,847	234,547
Long-term liabilities:						
Accrued liability for compensated absences	8,266	800	5,599	2,584	-	17,249
Other postemployment benefits	-	-	9,429	-	-	9,429
Capital lease payable	-	1,223	-	-	-	1,223
Funds held in trust by others	-	3,659	-	-	19,553	23,212
Advances from federal government	-	7,821	-	-	1,116	8,937
Revenue bonds/notes payable	174,427	95,733	319,163	141,684	60,812	791,819
Derivative instrument liability	-	-	-	-	81	81
Other noncurrent liabilities	23,091	1,145	120	2,599	843	27,798
Total long-term liabilities	205,784	110,381	334,311	146,867	82,405	879,748
Total liabilities	266,566	146,143	424,125	171,209	106,252	1,114,295
Net assets						
Invested in capital assets net of related debt	347,329	218,778	174,009	51,311	91,379	882,806
Restricted-nonexpendable						
Capital projects	-	-	1,939	-	-	1,939
Instruction and research	914	636	1,261	-	-	2,811
Student aid	-	2,204	17,450	-	15,224	34,878
Other purposes	-	-	-	-	4,834	4,834
Total restricted-nonexpendable	914	2,840	20,650	-	20,058	44,462
Restricted-expendable						
Instruction and research	67,764	6,174	6,452	10,509	-	90,899
Grants/constitutional restrictions	6,379	7,377	-	-	425	14,181
Endowments	-	39,603	61	-	-	39,664
Future debt service	4,830	1	-	-	-	4,831
Public safety programs	7,013	-	-	-	-	7,013
Student aid	69,993	-	3,134	32,931	4,456	110,514
Auxiliary enterprises	2,678	-	-	870	-	3,548
Capital projects	53,802	11,805	39,438	750	7,089	112,884
Other purposes	7,895	3,836	1,397	6,064	1,030	20,222
Total restricted-expendable	220,354	68,796	50,482	51,124	13,000	403,756
Unrestricted (deficit)	209,197	85,743	178,803	79,636	117,394	670,773
Total net assets	\$ 777,794	\$ 376,157	\$ 423,944	\$ 182,071	\$ 241,831	\$ 2,001,797

**State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Colleges and Universities
For the Year Ended June 30, 2010**
(amounts expressed in thousands)

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets						
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Ball State University	Indiana State University	Ivy Tech State College	University of Southern Indiana	Vincennes University	Total
Ball State University	\$ 410,583	\$ 206,602	\$ 21,103	\$ 2,335	\$ (180,543)	\$ -	\$ -	\$ -	\$ -	\$ (180,543)
Indiana State University	204,034	74,308	20,314	11,442	-	(97,970)	-	-	-	(97,970)
Ivy Tech Community College	583,561	173,295	42,340	6,789	-	-	(361,137)	-	-	(361,137)
University of Southern Indiana	136,133	65,412	24,514	45	-	-	-	(46,162)	-	(46,162)
Vincennes University	120,802	47,405	20,355	-	-	-	-	-	(53,042)	(53,042)
Total component units	\$ 1,455,113	\$ 567,022	\$ 128,626	\$ 20,611	(180,543)	(97,970)	(361,137)	(46,162)	(53,042)	(738,854)
General revenues:										
Investment earnings					15,377	9,835	7,158	8,912	5,983	47,265
Payments from State of Indiana					143,361	81,599	190,602	51,964	41,782	509,308
Other					58,267	27,787	231,087	1,415	26,501	345,057
Total general revenues					217,005	119,221	428,847	62,291	74,266	901,630
Change in net assets					36,462	21,251	67,710	16,129	21,224	162,776
Net assets - beginning, as restated					741,332	354,906	356,234	165,942	220,607	1,839,021
Net assets - ending					\$ 777,794	\$ 376,157	\$ 423,944	\$ 182,071	\$ 241,831	\$ 2,001,797

