

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 Non-Major Special Revenue Funds."

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

- Major Moves Construction Fund
- Motor Vehicle Highway
- Motor Vehicle Commission
- Road & Street, Primary Highway
- State Highway Fund

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

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

- Fund 6000 Programs

The following fund is used to provide low interest construction and technology loans for qualifying schools:

- Common School Fund

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

- U.S. Department of Agriculture
- U.S. Department of Transportation
- U.S. Department of Education
- U.S. Department of Health and Human Services

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). Funds of material significance are presented separately in these combining statements. All other funds are included under the description "Other Non-Major Capital Projects 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. Funds of material significance are presented separately in these combining statements. All other funds are included under the description "Other Non-Major Permanent Funds."

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, 2017
(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	\$ 3,382,787	\$ 54,582	\$ 539,093	\$ 3,976,462
Receivables:				
Taxes (net of allowance for uncollectible accounts)	118,097	2,135	-	120,232
Accounts	48,241	94	-	48,335
Grants	379,735	-	-	379,735
Interest	661	-	1	662
Interfund loans	9,110	-	-	9,110
Due from component unit	24,068	-	-	24,068
Prepaid expenditures	120	43	-	163
Loans	476,165	-	-	476,165
Other	296	-	41	337
Total assets	<u>4,439,280</u>	<u>56,854</u>	<u>539,135</u>	<u>5,035,269</u>
Total assets and deferred outflow of resources	<u>\$ 4,439,280</u>	<u>\$ 56,854</u>	<u>\$ 539,135</u>	<u>\$ 5,035,269</u>
LIABILITIES				
Accounts payable	\$ 461,391	\$ 984	\$ -	\$ 462,375
Salaries and benefits payable	32,610	-	-	32,610
Interfund loans	662,059	-	-	662,059
Interfunds services used	4,345	-	-	4,345
Intergovernmental payable	138,252	-	-	138,252
Due to component unit	2,744	-	-	2,744
Tax refunds payable	4,571	-	-	4,571
Unearned revenue	10	-	-	10
Accrued liability for compensated absences-current	2,424	-	-	2,424
Other payables	298	-	41	339
Total liabilities	<u>1,308,704</u>	<u>984</u>	<u>41</u>	<u>1,309,729</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	19,630	2	-	19,632
Total deferred inflow of resources	<u>19,630</u>	<u>2</u>	<u>-</u>	<u>19,632</u>
FUND BALANCE				
Nonspendable	120	43	501,125	501,288
Committed	838,501	-	37,969	876,470
Assigned	2,889,280	55,825	-	2,945,105
Unassigned	(616,955)	-	-	(616,955)
Total fund balance	<u>3,110,946</u>	<u>55,868</u>	<u>539,094</u>	<u>3,705,908</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 4,439,280</u>	<u>\$ 56,854</u>	<u>\$ 539,135</u>	<u>\$ 5,035,269</u>

State of Indiana
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2017
(amounts expressed in thousands)

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Total
Revenues:				
Taxes:				
Income	\$ 144	\$ -	\$ -	\$ 144
Sales	66,618	-	-	66,618
Fuels	822,845	-	-	822,845
Gaming	573,022	-	-	573,022
Alcohol and tobacco	151,661	19,745	-	171,406
Insurance	4,610	-	-	4,610
Financial Institutions	101,388	-	-	101,388
Other	15,834	-	-	15,834
Total taxes	1,736,122	19,745	-	1,755,867
Current service charges	1,443,432	1,932	-	1,445,364
Investment income	6,876	-	16,599	23,475
Sales/rents	22,650	-	-	22,650
Grants	4,952,812	1,494	-	4,954,306
Other	101,629	-	-	101,629
Total revenues	8,263,521	23,171	16,599	8,303,291
Expenditures:				
Current:				
General government	408,717	-	5	408,722
Public safety	527,310	-	-	527,310
Health	329,650	-	-	329,650
Welfare	2,805,546	-	-	2,805,546
Conservation, culture and development	451,188	-	-	451,188
Education	1,363,587	-	-	1,363,587
Transportation	2,805,336	-	641	2,805,977
Debt service:				
Capital lease principal	57,658	-	-	57,658
Capital lease interest	43,281	-	-	43,281
Capital outlay	-	20,599	-	20,599
Total expenditures	8,792,273	20,599	646	8,813,518
Excess (deficiency) of revenues over (under) expenditures	(528,752)	2,572	15,953	(510,227)
Other financing sources (uses):				
Transfers in	2,806,167	475	-	2,806,642
Transfers (out)	(2,680,132)	-	-	(2,680,132)
Proceeds from capital lease	475,751	-	-	475,751
Total other financing sources (uses)	601,786	475	-	602,261
Net change in fund balances	73,034	3,047	15,953	92,034
Fund Balance July 1, as restated	3,037,912	52,821	523,141	3,613,874
Fund Balance June 30	\$ 3,110,946	\$ 55,868	\$ 539,094	\$ 3,705,908

State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2017
(amounts expressed in thousands)

	STATE GAMING FUND	MOTOR VEHICLE HIGHWAY	MOTOR VEHICLE COMMISSION	BUILD INDIANA FUND
ASSETS				
Cash, cash equivalents and investments- unrestricted	\$ 10,864	\$ 75,216	\$ 49,466	\$ 6,962
Receivables:				
Taxes (net of allowance for uncollectible accounts)	7,707	18,847	-	-
Accounts	-	2,605	6,301	-
Grants	-	-	-	-
Interest	-	6	-	-
Interfund loans	-	8,000	-	-
Due from component unit	-	-	-	24,068
Prepaid expenditures	-	-	-	-
Loans	-	-	-	-
Other	-	-	-	-
Total assets	<u>18,571</u>	<u>104,674</u>	<u>55,767</u>	<u>31,030</u>
Total assets and deferred outflow of resources	<u>\$ 18,571</u>	<u>\$ 104,674</u>	<u>\$ 55,767</u>	<u>\$ 31,030</u>
LIABILITIES				
Accounts payable	\$ 23	\$ 42	\$ 2,293	\$ 95
Salaries and benefits payable	103	-	2,794	8
Interfund loans	-	-	-	-
Interfunds services used	27	37	44	-
Intergovernmental payable	8,347	37,822	-	-
Due to component unit	-	-	-	-
Tax refunds payable	-	1,126	-	-
Unearned revenue	-	-	-	-
Accrued liability for compensated absences-current	6	-	196	-
Other payables	-	-	-	-
Total liabilities	<u>8,506</u>	<u>39,027</u>	<u>5,327</u>	<u>103</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	-	1,643	-	-
Total deferred inflow of resources	<u>-</u>	<u>1,643</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable	-	-	-	-
Committed	6,464	-	-	-
Assigned	3,601	64,004	50,440	30,927
Unassigned	-	-	-	-
Total fund balance	<u>10,065</u>	<u>64,004</u>	<u>50,440</u>	<u>30,927</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 18,571</u>	<u>\$ 104,674</u>	<u>\$ 55,767</u>	<u>\$ 31,030</u>

STATE HIGHWAY FUND	MAJOR MOVES CONSTRUCTION FUND	INDIANA CHECK- UP PLAN	FUND 6000 PROGRAMS	PATIENTS COMPENSATION FUND
\$ 520,021	\$ 486,486	\$ 186,818	\$ 358,574	\$ 169,249
32	-	19,909	3,012	-
15,925	-	-	3,061	6,779
31	-	-	44	-
50	21	-	57	342
-	-	-	882	-
-	-	-	-	-
-	-	-	-	-
11,392	-	-	164	-
-	230	-	5	33
<u>547,451</u>	<u>486,737</u>	<u>206,727</u>	<u>365,799</u>	<u>176,403</u>
\$ 547,451	\$ 486,737	\$ 206,727	\$ 365,799	\$ 176,403
\$ 34,943	\$ 41	\$ 7,452	\$ 93,058	\$ 31,199
8,529	-	-	927	24
8,000	-	-	-	-
672	-	-	304	9
-	-	-	-	-
-	-	-	224	-
-	-	-	48	-
10	-	-	-	-
683	-	-	60	3
-	230	-	5	33
<u>52,837</u>	<u>271</u>	<u>7,452</u>	<u>94,626</u>	<u>31,268</u>
355	-	10,547	1,710	-
<u>355</u>	<u>-</u>	<u>10,547</u>	<u>1,710</u>	<u>-</u>
-	-	-	-	-
-	-	188,728	12,114	-
494,259	486,466	-	257,349	145,135
-	-	-	-	-
<u>494,259</u>	<u>486,466</u>	<u>188,728</u>	<u>269,463</u>	<u>145,135</u>
\$ 547,451	\$ 486,737	\$ 206,727	\$ 365,799	\$ 176,403

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State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2017
(amounts expressed in thousands)

	ROAD & STREET, PRIMARY HIGHWAY	TOBACCO SETTLEMENT FUND	COMMON SCHOOL FUND	US DEPARTMENT OF AGRICULTURE
ASSETS				
Cash, cash equivalents and investments-unrestricted	\$ 18,725	\$ 108,534	\$ 114,764	\$ 4,693
Receivables:				
Taxes (net of allowance for uncollectible accounts)	6,496	-	-	-
Accounts	507	-	-	-
Grants	-	-	-	7,158
Interest	-	-	-	-
Interfund loans	-	-	-	-
Due from component unit	-	-	-	-
Prepaid expenditures	-	-	-	-
Loans	-	-	463,732	-
Other	-	-	20	-
Total assets	<u>25,728</u>	<u>108,534</u>	<u>578,516</u>	<u>11,851</u>
Total assets and deferred outflow of resources	<u>\$ 25,728</u>	<u>\$ 108,534</u>	<u>\$ 578,516</u>	<u>\$ 11,851</u>
LIABILITIES				
Accounts payable	\$ -	\$ 546	\$ -	\$ 6,727
Salaries and benefits payable	-	17	-	229
Interfund loans	-	-	-	-
Interfunds services used	-	2	-	26
Intergovernmental payable	7,506	-	-	12,003
Due to component unit	-	2,520	-	-
Tax refunds payable	9	-	-	-
Unearned revenue	-	-	-	-
Accrued liability for compensated absences-current	-	1	-	24
Other payables	-	-	20	-
Total liabilities	<u>7,515</u>	<u>3,086</u>	<u>20</u>	<u>19,009</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	573	-	-	-
Total deferred inflow of resources	<u>573</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable:	-	-	-	-
Committed:	-	-	578,496	-
Assigned:	17,640	105,448	-	-
Unassigned:	-	-	-	(7,158)
Total fund balance	<u>17,640</u>	<u>105,448</u>	<u>578,496</u>	<u>(7,158)</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 25,728</u>	<u>\$ 108,534</u>	<u>\$ 578,516</u>	<u>\$ 11,851</u>

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US DEPARTMENT OF TRANSPORTATION	US DEPARTMENT OF EDUCATION	US DEPARTMENT OF HEALTH & HUMAN SERVICES	OTHER NON- MAJOR SPECIAL REVENUE FUNDS	TOTAL
\$ 360,534	\$ -	\$ -	\$ 911,881	\$ 3,382,787
-	-	-	62,094	118,097
-	-	343	12,720	48,241
85,863	47,260	169,673	69,706	379,735
-	-	-	185	661
-	-	-	228	9,110
-	-	-	-	24,068
120	-	-	-	120
-	-	-	877	476,165
-	-	-	8	296
<u>446,517</u>	<u>47,260</u>	<u>170,016</u>	<u>1,057,699</u>	<u>4,439,280</u>
\$ 446,517	\$ 47,260	\$ 170,016	\$ 1,057,699	\$ 4,439,280
\$ 138,791	\$ 17,422	\$ 74,125	\$ 54,634	\$ 461,391
85	1,023	8,315	10,556	32,610
-	4,369	648,580	1,110	662,059
34	94	1,777	1,319	4,345
-	70,712	-	1,862	138,252
-	-	-	-	2,744
-	-	-	3,388	4,571
-	-	-	-	10
2	65	591	793	2,424
-	-	-	10	298
<u>138,912</u>	<u>93,685</u>	<u>733,388</u>	<u>73,672</u>	<u>1,308,704</u>
-	-	-	4,802	19,630
-	-	-	4,802	19,630
120	-	-	-	120
-	-	-	52,699	838,501
307,485	-	-	926,526	2,889,280
-	(46,425)	(563,372)	-	(616,955)
<u>307,605</u>	<u>(46,425)</u>	<u>(563,372)</u>	<u>979,225</u>	<u>3,110,946</u>
\$ 446,517	\$ 47,260	\$ 170,016	\$ 1,057,699	\$ 4,439,280

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended June 30, 2017
(amounts expressed in thousands)

	<u>STATE GAMING FUND</u>	<u>MOTOR VEHICLE HIGHWAY</u>	<u>MOTOR VEHICLE COMMISSION</u>	<u>BUILD INDIANA FUND</u>
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	54,952	-	-
Fuels	-	429,478	-	-
Gaming	546,729	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	-	-
Total taxes	<u>546,729</u>	<u>484,430</u>	<u>-</u>	<u>-</u>
Current service charges	1,747	274,248	98,973	228,628
Investment income	-	22	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	<u>548,476</u>	<u>758,700</u>	<u>98,973</u>	<u>228,628</u>
Expenditures:				
Current:				
General government	117,602	-	-	365
Public safety	-	1	90,398	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	395
Education	-	-	-	2,739
Transportation	-	381,284	-	1,789
Debt service:				
Capital lease principal	-	-	8	-
Capital lease interest	-	-	-	-
Total expenditures	<u>117,602</u>	<u>381,285</u>	<u>90,406</u>	<u>5,288</u>
Excess (deficiency) of revenues over (under) expenditures	<u>430,874</u>	<u>377,415</u>	<u>8,567</u>	<u>223,340</u>
Other financing sources (uses):				
Transfers in	600	35,083	8,500	31,337
Transfers (out)	(431,689)	(405,337)	-	(245,606)
Proceeds from capital lease	-	-	34	-
Total other financing sources (uses)	<u>(431,089)</u>	<u>(370,254)</u>	<u>8,534</u>	<u>(214,269)</u>
Net change in fund balances	(215)	7,161	17,101	9,071
Fund Balance July 1, as restated	<u>10,280</u>	<u>56,843</u>	<u>33,339</u>	<u>21,856</u>
Fund Balance June 30	<u>\$ 10,065</u>	<u>\$ 64,004</u>	<u>\$ 50,440</u>	<u>\$ 30,927</u>

STATE HIGHWAY FUND	MAJOR MOVES CONSTRUCTION FUND	INDIANA CHECK- UP PLAN	FUND 6000 PROGRAMS	PATIENTS COMPENSATION FUND
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	2,232	-
28,897	-	-	1	-
-	-	-	619	-
-	-	114,849	-	-
-	-	-	-	-
-	-	-	101,388	-
-	-	-	14,702	-
<u>28,897</u>	<u>-</u>	<u>114,849</u>	<u>118,942</u>	<u>-</u>
25,042	-	50,140	140,808	137,273
209	4,717	-	221	933
2,351	-	-	5,011	-
1,271	-	-	16,726	-
<u>84,723</u>	<u>-</u>	<u>-</u>	<u>13,037</u>	<u>-</u>
<u>142,493</u>	<u>4,717</u>	<u>164,989</u>	<u>294,745</u>	<u>138,206</u>
-	-	-	133,540	-
-	-	-	44,032	116,115
-	-	10,867	2,135	-
-	-	-	2,195	-
-	-	-	13,968	-
-	-	-	12,864	-
995,719	2,348	-	1,895	-
57,567	-	-	32	-
<u>43,278</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>
<u>1,096,564</u>	<u>2,348</u>	<u>10,867</u>	<u>210,662</u>	<u>116,115</u>
<u>(954,071)</u>	<u>2,369</u>	<u>154,122</u>	<u>84,083</u>	<u>22,091</u>
1,124,821	-	-	49,001	-
(549,114)	(178,802)	(162,794)	(97,095)	(14)
<u>475,401</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>-</u>
<u>1,051,108</u>	<u>(178,802)</u>	<u>(162,794)</u>	<u>(47,844)</u>	<u>(14)</u>
97,037	(176,433)	(8,672)	36,239	22,077
<u>397,222</u>	<u>662,899</u>	<u>197,400</u>	<u>233,224</u>	<u>123,058</u>
<u>\$ 494,259</u>	<u>\$ 486,466</u>	<u>\$ 188,728</u>	<u>\$ 269,463</u>	<u>\$ 145,135</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, 2017
(amounts expressed in thousands)

	ROAD & STREET, PRIMARY HIGHWAY	TOBACCO SETTLEMENT FUND	COMMON SCHOOL FUND	US DEPARTMENT OF AGRICULTURE
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	199,594	-	-	-
Gaming	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	-	-
Total taxes	199,594	-	-	-
Current service charges	17,931	139,109	2,863	-
Investment income	-	9	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	1,618,000
Other	-	1	564	15
Total revenues	217,525	139,119	3,427	1,618,015
Expenditures:				
Current:				
General government	-	-	352	6,293
Public safety	-	-	-	4,715
Health	-	47,150	-	136,679
Welfare	-	-	-	1,124,188
Conservation, culture and development	-	-	-	2,552
Education	-	11,572	-	422,956
Transportation	76,023	-	-	-
Debt service:				
Capital lease principal	-	-	-	-
Capital lease interest	-	-	-	-
Total expenditures	76,023	58,722	352	1,697,383
Excess (deficiency) of revenues over expenditures	141,502	80,397	3,075	(79,368)
Other financing sources (uses):				
Transfers in	-	370	-	84,971
Transfers (out)	(139,423)	(61,918)	-	(593)
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	(139,423)	(61,548)	-	84,378
Net change in fund balances	2,079	18,849	3,075	5,010
Fund Balance July 1, as restated	15,561	86,599	575,421	(12,168)
Fund Balance June 30	\$ 17,640	\$ 105,448	\$ 578,496	\$ (7,158)

US DEPARTMENT OF TRANSPORTATION	US DEPARTMENT OF EDUCATION	US DEPARTMENT OF HEALTH & HUMAN SERVICES	OTHER NON- MAJOR SPECIAL REVENUE FUNDS	Total
\$ -	\$ -	\$ -	\$ 144	\$ 144
-	-	-	9,434	66,618
-	-	-	164,875	822,845
-	-	-	25,674	573,022
-	-	-	36,812	151,661
-	-	-	4,610	4,610
-	-	-	-	101,388
-	-	-	1,132	15,834
-	-	-	242,681	1,736,122
-	-	1,191	325,479	1,443,432
-	-	-	765	6,876
-	-	-	15,288	22,650
896,027	705,726	1,314,769	400,293	4,952,812
-	4	1,918	1,367	101,629
<u>896,027</u>	<u>705,730</u>	<u>1,317,878</u>	<u>985,873</u>	<u>8,263,521</u>
2,043	660	22,536	125,326	408,717
18,522	1,981	10,216	241,330	527,310
195	-	123,504	9,120	329,650
-	88,536	1,507,789	82,838	2,805,546
1,672	31,777	5,591	395,233	451,188
-	601,078	175,948	136,430	1,363,587
1,167,496	-	-	178,782	2,805,336
-	-	51	-	57,658
-	-	2	-	43,281
<u>1,189,928</u>	<u>724,032</u>	<u>1,845,637</u>	<u>1,169,059</u>	<u>8,792,273</u>
<u>(293,901)</u>	<u>(18,302)</u>	<u>(527,759)</u>	<u>(183,186)</u>	<u>(528,752)</u>
544,421	37,373	323,366	566,324	2,806,167
(40,250)	(1,197)	(54,585)	(311,715)	(2,680,132)
-	-	66	-	475,751
<u>504,171</u>	<u>36,176</u>	<u>268,847</u>	<u>254,609</u>	<u>601,786</u>
210,270	17,874	(258,912)	71,423	73,034
97,335	(64,299)	(304,460)	907,802	3,037,912
<u>\$ 307,605</u>	<u>\$ (46,425)</u>	<u>\$ (563,372)</u>	<u>\$ 979,225</u>	<u>\$ 3,110,946</u>

State of Indiana
Combining Balance Sheet
Non-Major Capital Project Funds
June 30, 2017
(amounts expressed in thousands)

	<u>State Police Building Commission</u>	<u>Post War Construction</u>	<u>Other Non-Major Capital Projects Funds</u>	<u>Total</u>
ASSETS				
Cash, cash equivalents and investments- unrestricted	\$ 1,828	\$ 43,260	\$ 9,494	\$ 54,582
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	2,135	-	2,135
Accounts	94	-	-	94
Prepaid expenditures	-	43	-	43
Total assets	<u>1,922</u>	<u>45,438</u>	<u>9,494</u>	<u>56,854</u>
Total assets and deferred outflow of resources	<u>\$ 1,922</u>	<u>\$ 45,438</u>	<u>\$ 9,494</u>	<u>\$ 56,854</u>
LIABILITIES				
Accounts payable	\$ 71	\$ 541	\$ 372	\$ 984
Total liabilities	<u>71</u>	<u>541</u>	<u>372</u>	<u>984</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	-	2	-	2
Total deferred inflow of resources	<u>-</u>	<u>2</u>	<u>-</u>	<u>2</u>
FUND BALANCE				
Nonspendable	-	43	-	43
Assigned	1,851	44,852	9,122	55,825
Total fund balance	<u>1,851</u>	<u>44,895</u>	<u>9,122</u>	<u>55,868</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 1,922</u>	<u>\$ 45,438</u>	<u>\$ 9,494</u>	<u>\$ 56,854</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, 2017
(amounts expressed in thousands)

	<u>State Police Building Commission</u>	<u>Post War Construction</u>	<u>Other Non-Major Capital Projects Funds</u>	<u>Total</u>
Revenues:				
Taxes:				
Alcohol and tobacco	\$ -	\$ 19,745	\$ -	\$ 19,745
Total taxes	-	19,745	-	19,745
Current service charges	1,932	-	-	1,932
Grants	-	-	1,494	1,494
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	1,932	19,745	1,494	23,171
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Capital outlay	710	16,468	3,421	20,599
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	710	16,468	3,421	20,599
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	1,222	3,277	(1,927)	2,572
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses):				
Transfers in	-	-	475	475
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	475	475
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	1,222	3,277	(1,452)	3,047
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance July 1, as restated	629	41,618	10,574	52,821
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance June 30	<u>\$ 1,851</u>	<u>\$ 44,895</u>	<u>\$ 9,122</u>	<u>\$ 55,868</u>

State of Indiana
Combining Balance Sheet
Non-Major Permanent Funds
June 30, 2017
(amounts expressed in thousands)

	<u>Next Generation Trust Fund</u>	<u>Other Non-Major Permanent Funds</u>	<u>Total</u>
ASSETS			
Cash, cash equivalents and investments-unrestricted	\$ 537,963	\$ 1,130	\$ 539,093
Interest	1	-	1
Other	41	-	41
Total assets	<u>538,005</u>	<u>1,130</u>	<u>539,135</u>
Total assets and deferred outflow of resources	<u>\$ 538,005</u>	<u>\$ 1,130</u>	<u>\$ 539,135</u>
LIABILITIES			
Other payables	\$ 41	\$ -	\$ 41
Total liabilities	<u>41</u>	<u>-</u>	<u>41</u>
FUND BALANCE			
Nonspendable	500,000	1,125	501,125
Committed	37,964	5	37,969
Total fund balance	<u>537,964</u>	<u>1,130</u>	<u>539,094</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 538,005</u>	<u>\$ 1,130</u>	<u>\$ 539,135</u>

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Permanent Funds
For the Year Ended June 30, 2017
(amounts expressed in thousands)

	<u>Next Generation Trust Fund</u>	<u>Other Non-Major Permanent Funds</u>	<u>Total</u>
Revenues:			
Investment income	\$ 16,594	\$ 5	\$ 16,599
Total revenues	<u>16,594</u>	<u>5</u>	<u>16,599</u>
Expenditures:			
Current:			
General government	-	5	5
Transportation	641	-	641
Total expenditures	<u>641</u>	<u>5</u>	<u>646</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,953</u>	<u>-</u>	<u>15,953</u>
Net change in fund balances	15,953	-	15,953
Fund Balance July 1, as restated	<u>522,011</u>	<u>1,130</u>	<u>523,141</u>
Fund Balance June 30	<u><u>\$ 537,964</u></u>	<u><u>\$ 1,130</u></u>	<u><u>\$ 539,094</u></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, 2017
(amounts expressed in thousands)

	State Gaming Fund			Variance to Final Budget
	Budget		Actual	
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	557,161	557,161	543,778	(13,383)
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	557,161	557,161	543,778	(13,383)
Current service charges	1,831	1,831	1,747	(84)
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	558,992	558,992	545,525	(13,467)
Expenditures:				
Current:				
General government	4,298	585,224	109,403	475,821
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Debt service:				
Capital lease principal	-	-	-	-
Capital lease interest	-	-	-	-
Total expenditures	4,298	585,224	109,403	475,821
Excess of revenues over (under) expenditures	554,694	(26,232)	436,122	(462,354)
Other financing sources (uses):				
Total other financing sources (uses)	(431,089)	(431,089)	(431,089)	-
Net change in fund balances	\$ 123,605	\$ (457,321)	5,033	\$ 462,354
Fund balances July 1, as restated			5,809	
Fund balances June 30			\$ 10,842	

Motor Vehicle Highway Fund				Motor Vehicle Commission			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72,634	72,634	55,181	(17,453)	-	-	-	-
415,102	415,102	422,514	7,412	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
487,736	487,736	477,695	(10,041)	-	-	-	-
282,729	282,729	274,443	(8,286)	97,185	97,185	98,286	1,101
-	-	16	16	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
770,465	770,465	752,154	(18,311)	97,185	97,185	98,286	1,101
-	-	-	-	-	-	-	-
-	-	-	-	130,969	84,534	89,288	(4,754)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
373,857	786,499	380,546	405,953	-	-	-	-
-	-	-	-	-	-	8	(8)
-	-	-	-	-	-	-	-
373,857	786,499	380,546	405,953	130,969	84,534	89,296	(4,762)
396,608	(16,034)	371,608	(387,642)	(33,784)	12,651	8,990	3,661
(370,254)	(370,254)	(370,254)	-	8,500	8,500	8,500	-
\$ 26,354	\$ (386,288)	1,354	\$ 387,642	\$ (25,284)	\$ 21,151	17,490	\$ (3,661)
		81,860				30,841	
		\$ 83,214				\$ 48,331	

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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, 2017
(amounts expressed in thousands)

	Build Indiana Fund			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	251,161	251,161	220,045	(31,116)
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	251,161	251,161	220,045	(31,116)
Expenditures:				
Current:				
General government	6,165	250,374	365	250,009
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	395	395	-
Education	6,770	1,306	2,750	(1,444)
Transportation	2,086	1,013	2,116	(1,103)
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	15,021	253,088	5,626	247,462
Excess of revenues over (under) expenditures	236,140	(1,927)	214,419	(216,346)
Other financing sources (uses):				
Total other financing sources (uses)	(214,269)	(214,269)	(214,269)	-
Net change in fund balances	\$ 21,871	\$ (216,196)	150	\$ 216,346
Fund balances July 1, as restated			6,786	
Fund balances June 30			\$ 6,936	

State Highway Fund				Major Moves Construction Fund			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
31,133	31,133	31,573	440	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
31,133	31,133	31,573	440	-	-	-	-
25,010	25,010	25,133	123	-	-	-	-
200	200	159	(41)	10,280	10,280	6,919	(3,361)
1,489	1,489	2,543	1,054	-	-	-	-
188	188	1,282	1,094	-	-	-	-
53,001	53,001	84,728	31,727	-	-	-	-
111,021	111,021	145,418	34,397	10,280	10,280	6,919	(3,361)
10,440	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
902,024	641,646	515,603	126,043	-	165	165	-
-	-	57,567	(57,567)	-	-	-	-
-	-	43,278	(43,278)	-	-	-	-
912,464	641,646	616,448	25,198	-	165	165	-
(801,443)	(530,625)	(471,030)	(59,595)	10,280	10,115	6,754	3,361
575,707	575,707	575,707	-	(178,802)	(178,802)	(178,802)	-
<u>\$ (225,736)</u>	<u>\$ 45,082</u>	104,677	<u>\$ 59,595</u>	<u>\$ (168,522)</u>	<u>\$ (168,687)</u>	(172,048)	<u>\$ (3,361)</u>
		410,241				663,250	
		<u>\$ 514,918</u>				<u>\$ 491,202</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, 2017
(amounts expressed in thousands)

	Indiana Check-Up Plan			Variance to Final Budget
	Budget		Actual	
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	117,613	117,613	115,167	(2,446)
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	117,613	117,613	115,167	(2,446)
Current service charges	-	-	50,140	50,140
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	117,613	117,613	165,307	47,694
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	132,922	1,555	9,217	(7,662)
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	132,922	1,555	9,217	(7,662)
Excess of revenues over (under) expenditures	(15,309)	116,058	156,090	(40,032)
Other financing sources (uses):				
Total other financing sources (uses)	(162,794)	(162,794)	(162,794)	-
Net change in fund balances	<u>\$ (178,103)</u>	<u>\$ (46,736)</u>	(6,704)	<u>\$ 40,032</u>
Fund balances July 1, as restated			193,336	
Fund balances June 30			<u>\$ 186,632</u>	

Fund 6000 Programs				Patients Compensation Fund			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,115	2,115	2,219	104	-	-	-	-
-	-	-	-	-	-	-	-
756	756	747	(9)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
120,198	120,198	100,966	(19,232)	-	-	-	-
13,891	13,891	15,146	1,255	-	-	-	-
136,960	136,960	119,078	(17,882)	-	-	-	-
119,479	119,479	138,840	19,361	130,179	130,179	135,718	5,539
175	175	348	173	118	118	351	233
5,480	5,480	4,867	(613)	-	-	-	-
14,846	14,846	18,324	3,478	-	-	-	-
9,145	9,145	12,915	3,770	-	-	-	-
<u>286,085</u>	<u>286,085</u>	<u>294,372</u>	<u>8,287</u>	<u>130,297</u>	<u>130,297</u>	<u>136,069</u>	<u>5,772</u>
23,534	350,326	132,621	217,705	-	-	-	-
11,396	90,864	43,115	47,749	2,635	283,509	113,536	169,973
2,785	3,681	1,931	1,750	-	-	-	-
943	18,443	2,403	16,040	-	-	-	-
8,639	29,945	13,577	16,368	-	-	-	-
462	22,990	12,718	10,272	-	-	-	-
3,041	1,937	2,184	(247)	-	-	-	-
-	-	32	(32)	-	-	-	-
-	-	1	(1)	-	-	-	-
<u>50,800</u>	<u>518,186</u>	<u>208,582</u>	<u>309,604</u>	<u>2,635</u>	<u>283,509</u>	<u>113,536</u>	<u>169,973</u>
235,285	(232,101)	85,790	(317,891)	127,662	(153,212)	22,533	(175,745)
<u>(48,094)</u>	<u>(48,094)</u>	<u>(48,094)</u>	<u>-</u>	<u>(14)</u>	<u>(14)</u>	<u>(14)</u>	<u>-</u>
<u>\$ 187,191</u>	<u>\$ (280,195)</u>	37,696	<u>\$ 317,891</u>	<u>\$ 127,648</u>	<u>\$ (153,226)</u>	22,519	<u>\$ 175,745</u>
		234,440				146,746	
		<u>\$ 272,136</u>				<u>\$ 169,265</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, 2017
(amounts expressed in thousands)

	Road and Street, Primary Highway			Variance to Final Budget
	Budget		Actual	
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	199,408	199,408	198,268	(1,140)
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	199,408	199,408	198,268	(1,140)
Current service charges	18,391	18,391	17,793	(598)
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	217,799	217,799	216,061	(1,738)
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	309,331	75,591	233,740
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	-	309,331	75,591	233,740
Excess of revenues over (under) expenditures	217,799	(91,532)	140,470	(232,002)
Other financing sources (uses):				
Total other financing sources (uses)	(139,423)	(139,423)	(139,423)	-
Net change in fund balances	\$ 78,376	\$ (230,955)	1,047	\$ 232,002
Fund balances July 1, as restated			17,679	
Fund balances June 30			\$ 18,726	

Tobacco Settlement Fund				Common School Fund			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
136,938	136,938	139,109	2,171	4,140	4,140	2,863	(1,277)
8	8	9	1	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1	1	4	4	572	568
136,946	136,946	139,119	2,173	4,144	4,144	3,435	(709)
12,299	-	-	-	-	22,661	-	22,661
-	-	-	-	-	-	-	-
121,374	57,127	47,733	9,394	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,423	29,729	11,571	18,158	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
138,096	86,856	59,304	27,552	-	22,661	-	22,661
(1,150)	50,090	79,815	(29,725)	4,144	(18,517)	3,435	(21,952)
(61,548)	(61,548)	(61,548)	-	-	-	-	-
<u>\$ (62,698)</u>	<u>\$ (11,458)</u>	18,267	<u>\$ 29,725</u>	<u>\$ 4,144</u>	<u>\$ (18,517)</u>	3,435	<u>\$ 21,952</u>
		88,914				575,145	
		<u>\$ 107,181</u>				<u>\$ 578,580</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, 2017
(amounts expressed in thousands)

	U.S. Department of Agriculture			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	-	-	-	-
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	1,760,919	1,760,919	1,621,672	(139,247)
Other	2	2	15	13
	<u>1,760,921</u>	<u>1,760,921</u>	<u>1,621,687</u>	<u>(139,234)</u>
Total revenues				
	<u>1,760,921</u>	<u>1,760,921</u>	<u>1,621,687</u>	<u>(139,234)</u>
Expenditures:				
Current:				
General government	637	10,912	6,319	4,593
Public safety	19	8,092	4,678	3,414
Health	17,978	213,277	136,536	76,741
Welfare	8,638	2,039,302	1,124,716	914,586
Conservation, culture and development	1,143	9,549	2,487	7,062
Education	6,033	494,428	422,424	72,004
Transportation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
	<u>34,448</u>	<u>2,775,560</u>	<u>1,697,160</u>	<u>1,078,400</u>
Total expenditures				
	<u>34,448</u>	<u>2,775,560</u>	<u>1,697,160</u>	<u>1,078,400</u>
Excess of revenues over (under) expenditures				
	1,726,473	(1,014,639)	(75,473)	(939,166)
Other financing sources (uses):				
Total other financing sources (uses)	84,378	84,378	84,378	-
	<u>84,378</u>	<u>84,378</u>	<u>84,378</u>	<u>-</u>
Net change in fund balances				
	<u>\$ 1,810,851</u>	<u>\$ (930,261)</u>	8,905	<u>\$ 939,166</u>
Fund balances July 1, as restated				
			(3,996)	
Fund balances June 30				
			<u>\$ 4,909</u>	

U.S. Department of Transportation				U.S. Department of Education			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,056,957	1,056,957	1,003,306	(53,651)	687,270	687,270	700,192	12,922
24	24	-	(24)	-	-	4	4
1,056,981	1,056,981	1,003,306	(53,675)	687,270	687,270	700,196	12,926
225	6,189	2,043	4,146	-	925	661	264
4,856	51,078	17,799	33,279	265	2,331	2,016	315
-	493	195	298	-	-	-	-
-	13	-	13	30,439	233,226	86,457	146,769
3,260	3,464	1,702	1,762	9,356	36,730	29,580	7,150
-	-	-	-	46,911	816,962	606,495	210,467
1,398,966	2,384,510	1,214,850	1,169,660	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,407,307	2,445,747	1,236,589	1,209,158	86,971	1,090,174	725,209	364,965
(350,326)	(1,388,766)	(233,283)	(1,155,483)	600,299	(402,904)	(25,013)	(377,891)
504,171	504,171	504,171	-	36,176	36,176	36,176	-
\$ 153,845	\$ (884,595)	270,888	\$ 1,155,483	\$ 636,475	\$ (366,728)	11,163	\$ 377,891
		64,023				(19,629)	
		\$ 334,911				\$ (8,466)	

continued on next page

State of Indiana
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2017
(amounts expressed in thousands)

	U.S. Department of Health and Human Services			
	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	1,024	1,024	1,191	167
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	1,288,470	1,288,470	1,346,294	57,824
Other	-	-	1,918	1,918
Total revenues	1,289,494	1,289,494	1,349,403	59,909
Expenditures:				
Current:				
General government	2,861	31,205	22,554	8,651
Public safety	4,749	18,072	10,065	8,007
Health	65,262	274,632	123,037	151,595
Welfare	442,236	2,376,599	1,530,741	845,858
Conservation, culture and development	2,023	6,478	5,581	897
Education	18	175,966	175,405	561
Transportation	-	6	-	6
Debt service:				
Principal	-	-	51	(51)
Interest, finance fees	-	-	2	(2)
Total expenditures	517,149	2,882,958	1,867,436	1,015,522
Excess of revenues over (under) expenditures	772,345	(1,593,464)	(518,033)	(1,075,431)
Other financing sources (uses):				
Total other financing sources (uses)	268,781	268,781	268,781	-
Net change in fund balances	\$ 1,041,126	\$ (1,324,683)	(249,252)	\$ 1,075,431
Fund balances July 1, as restated			(282,200)	
Fund balances June 30			\$ (531,452)	

	Other Non-Major Special Revenue Funds			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ 152	\$ 152	\$ 144	\$ (8)
Sales	8,987	8,987	9,395	408
Fuels	163,010	163,010	166,060	3,050
Gaming	24,693	24,693	25,392	699
Unemployment	-	-	-	-
Alcohol and tobacco	36,944	36,944	36,668	(276)
Insurance	4,989	4,989	4,610	(379)
Financial institutions	-	-	-	-
Other	15,389	15,389	7,198	(8,191)
Total taxes	254,164	254,164	249,467	(4,697)
Current service charges	335,700	335,700	322,763	(12,937)
Investment income	776	776	1,161	385
Sales/rents	11,632	11,632	6,365	(5,267)
Grants	417,539	417,539	397,218	(20,321)
Other	5,884	5,884	1,302	(4,582)
Total revenues	1,025,695	1,025,695	978,276	(47,419)
Expenditures:				
Current:				
General government	78,692	517,213	124,353	392,860
Public safety	255,855	537,101	229,650	307,451
Health	6,686	12,683	9,592	3,091
Welfare	57,903	968,670	83,226	885,444
Conservation, culture and development	248,895	812,436	405,988	406,448
Education	4,746	444,021	145,421	298,600
Transportation	133,257	181,749	176,908	4,841
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	786,034	3,473,873	1,175,138	2,298,735
Excess of revenues over (under) expenditures	239,661	(2,448,178)	(196,862)	(2,251,316)
Other financing sources (uses):				
Total other financing sources (uses)	254,609	254,609	254,609	-
Net change in fund balances	\$ 494,270	\$ (2,193,569)	57,747	\$ 2,251,316
Fund balances July 1, as restated			841,773	
Fund balances June 30			\$ 899,520	

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)	\$ 132,855
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)	(55,927)
Expenditures are recorded when the liability is incurred (GAAP) as opposed to when payment is made (budgetary)	71,590
Funds not subject to legally adopted budget	<u>486</u>
Net change in fund balances (GAAP basis)	<u><u>\$ 149,004</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 Position

Non-Major Enterprise Funds

June 30, 2017

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Assets			
Current assets:			
Cash, cash equivalents and investments - unrestricted	\$ 65,910	\$ 11,173	\$ 77,083
Receivables:			
Accounts	61	300	361
Interest	289	-	289
Inventory	-	729	729
Prepaid expenses	-	116	116
Other assets	70	-	70
Total current assets	<u>66,330</u>	<u>12,318</u>	<u>78,648</u>
Noncurrent assets:			
Capital assets:			
Capital assets being depreciated/amortized	-	714	714
less accumulated depreciation/amortization	-	(511)	(511)
Total capital assets, net of depreciation/amortization	<u>-</u>	<u>203</u>	<u>203</u>
Total noncurrent assets	<u>-</u>	<u>203</u>	<u>203</u>
Total assets	<u>66,330</u>	<u>12,521</u>	<u>78,851</u>
Liabilities			
Current liabilities:			
Accounts payable	-	614	614
Claims payable	2,097	-	2,097
Salaries and benefits payable	-	393	393
Accrued liability for compensated absences	-	207	207
Unearned revenue	448	4,017	4,465
Other liabilities	18	263	281
Total current liabilities	<u>2,563</u>	<u>5,494</u>	<u>8,057</u>
Noncurrent liabilities:			
Accrued liability for compensated absences	-	506	506
Claims payable	22,903	-	22,903
Total noncurrent liabilities	<u>22,903</u>	<u>506</u>	<u>23,409</u>
Total liabilities	<u>25,466</u>	<u>6,000</u>	<u>31,466</u>
Net position			
Net investment in capital assets	-	203	203
Unrestricted (deficit)	40,864	6,318	47,182
Total net position	<u>\$ 40,864</u>	<u>\$ 6,521</u>	<u>\$ 47,385</u>

State of Indiana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Non-Major Enterprise Funds
For the Fiscal Year Ended June 30, 2017

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Operating revenues:			
Sales/rents/premiums	\$ 876	\$ 26,393	\$ 27,269
Other	-	174	174
	876	26,567	27,443
Total operating revenues	876	26,567	27,443
Cost of sales	-	5,258	5,258
	876	21,309	22,185
Gross margin	876	21,309	22,185
Operating expenses:			
General and administrative expense	548	17,771	18,319
Claims expense	635	-	635
Depreciation and amortization	-	42	42
Other	-	26	26
	1,183	17,839	19,022
Total operating expenses	1,183	17,839	19,022
Operating income (loss)	(307)	3,470	3,163
Nonoperating revenues (expenses):			
Interest and other investment income	-	25	25
Interest and other investment expense	(1,131)	-	(1,131)
	(1,131)	25	(1,106)
Total nonoperating revenues (expenses)	(1,131)	25	(1,106)
Income before contributions and transfers	(1,438)	3,495	2,057
Transfers (out)	-	(2,242)	(2,242)
Change in net position	(1,438)	1,253	(185)
Total net position, July 1, as restated	42,302	5,268	47,570
Total net position, June 30	\$ 40,864	\$ 6,521	\$ 47,385

State of Indiana
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Fiscal Year Ended June 30, 2017

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Cash flows from operating activities:			
Cash received from customers	\$ 749	\$ 26,949	\$ 27,698
Cash paid for general and administrative	(475)	(17,997)	(18,472)
Cash paid to suppliers	-	(5,321)	(5,321)
Cash paid for claims expense	(1,074)	-	(1,074)
Net cash provided (used) by operating activities	(800)	3,631	2,831
Cash flows from noncapital financing activities:			
Transfers out	-	(2,242)	(2,242)
Net cash provided (used) by noncapital financing activities	-	(2,242)	(2,242)
Cash flows from capital and related financing activities:			
Acquisition/construction of capital assets	-	(7)	(7)
Net cash provided (used) by capital and related financing activities	-	(7)	(7)
Cash flows from investing activities:			
Proceeds from sales of investments	21,015	-	21,015
Purchase of investments	(23,339)	-	(23,339)
Interest income (expense) on investments	1,287	25	1,312
Net cash provided (used) by investing activities	(1,037)	25	(1,012)
Net increase (decrease) in cash and cash equivalents	(1,837)	1,407	(430)
Cash and cash equivalents, July 1	5,962	9,431	15,393
Cash and cash equivalents, June 30	\$ 4,125	\$ 10,838	\$ 14,963
Reconciliation of cash , cash equivalents and investments:			
Cash and cash equivalents unrestricted at end of year	\$ 4,125	\$ 10,838	\$ 14,963
Investments unrestricted	61,785	335	62,120
Cash, cash equivalents and investments per balance sheet	\$ 65,910	\$ 11,173	\$ 77,083
Noncash investing, capital and financing activities:			
Increase (Decrease) in fair value of investments	\$ (2,324)	\$ -	\$ (2,324)

State of Indiana
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Fiscal Year Ended June 30, 2017

(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)	\$ (308)	\$ 3,470	\$ 3,162
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation/amortization expense	-	43	43
(Increase) decrease in receivables	135	99	234
(Increase) decrease in inventory	-	(63)	(63)
(Increase) decrease in prepaid expenses	-	(27)	(27)
Increase (decrease) in claims payable	(439)	-	(439)
Increase (decrease) in accounts payable	-	(52)	(52)
Increase (decrease) in unearned revenue	(182)	283	101
Increase (decrease) in salaries payable	-	(116)	(116)
Increase (decrease) in compensated absences	-	24	24
Increase (decrease) in other payables	(6)	(30)	(36)
Net cash provided (used) by operating activities	<u>\$ (800)</u>	<u>\$ 3,631</u>	<u>\$ 2,831</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, State Employee Health Insurance Fund, and the Conservation and Excise Officers Health Insurance Fund**. These funds administer health insurance and disability plans for state employees, state police personnel, and conservation and excise police officers as well as for certain school corporations.

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.

Accounting Centralization - This fund accounts for revenues and expenses incurred by the Indiana State Budget Agency for providing centralized accounting services to some smaller state agencies.

**State of Indiana
Combining Statement of Net Position
Internal Service Funds
June 30, 2017**
(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	Conservation and Exotic Officers Health Insurance Fund	State Personnel Department Fund	Accounting Centralization	Total
Assets									
Current assets:									
Cash, cash equivalents and investments - unrestricted	\$ 1,953	\$ 31,820	\$ 18,441	\$ 14,705	\$ 67,868	\$ 5,421	\$ 1,361	\$ 24	\$ 141,593
Receivables:									
Accounts	3,128	2,047	1,275	1,330	20,240	264	32	-	28,316
Interfund services provided	466	9,393	-	-	-	-	-	-	9,859
Inventory	3,520	108	-	-	-	-	-	-	3,628
Total current assets	9,067	43,368	19,716	16,035	88,108	5,685	1,393	24	183,396
Noncurrent assets:									
Capital assets:									
Capital assets being depreciated/amortized less accumulated depreciation/amortization	14,852	90,816	-	-	1,290	-	-	-	106,958
Total capital assets, net of depreciation/amortization	(11,219)	(55,500)	-	-	(145)	-	-	-	(66,864)
Total noncurrent assets	3,633	35,316	-	-	1,145	-	-	-	40,094
	3,633	35,316	-	-	1,145	-	-	-	40,094
Total assets	12,700	78,684	19,716	16,035	89,253	5,685	1,393	24	223,490
Deferred Outflows of Resources									
Related to pensions	2,266	6,882	-	-	-	-	1,539	85	10,772
Total deferred outflows of resources	2,266	6,882	-	-	-	-	1,539	85	10,772
Liabilities									
Current liabilities:									
Accounts payable	2,019	5,575	2,581	4,302	39,492	603	81	-	54,653
Salaries and benefits payable	324	1,246	-	-	48	-	295	14	1,927
Accrued liability for compensated absences	376	2,163	-	-	32	-	401	28	3,000
Unearned revenue	6	-	-	-	-	-	-	-	6
Other liabilities	5	-	-	-	-	-	-	-	5
Total current liabilities	2,730	8,984	2,581	4,302	39,572	603	777	42	59,591
Noncurrent liabilities:									
Accrued liability for compensated absences	301	1,725	-	-	22	-	336	22	2,406
Net pension liability	6,022	18,294	-	-	-	-	4,091	227	28,634
Total noncurrent liabilities	6,323	20,019	-	-	22	-	4,427	249	31,040
Total liabilities	9,053	29,003	2,581	4,302	39,594	603	5,204	291	90,631
Deferred Inflows of Resources									
Related to pensions	87	266	-	-	-	-	59	3	415
Total deferred inflows of resources	87	266	-	-	-	-	59	3	415
Net position									
Net investment in capital assets	3,633	35,316	-	-	1,145	-	-	-	40,094
Unrestricted (deficit)	2,193	20,981	17,135	11,733	48,514	5,082	(2,331)	(185)	103,122
Total net position	\$ 5,826	\$ 56,297	\$ 17,135	\$ 11,733	\$ 49,659	\$ 5,082	\$ (2,331)	\$ (185)	\$ 143,216

**State of Indiana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds**

For the Fiscal Year Ended June 30, 2017

(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	Conservation and Excise Officers Health Insurance Fund	State Personnel Department Fund	Accounting Centralization	Total
Operating revenues:									
Sales/rents/premiums	\$ 31,510	\$ 135,940	\$ 38,671	\$ 23,026	\$ 356,170	\$ 5,091	\$ -	\$ -	\$ 590,408
Charges for services	-	37	-	-	-	-	9,566	443	10,046
Other	1	-	-	1,069	-	-	-	-	1,070
Total operating revenues	31,511	135,977	38,671	24,095	356,170	5,091	9,566	443	601,524
Cost of sales	17,483	2,031	-	-	-	-	-	-	19,514
Gross margin	14,028	133,946	38,671	24,095	356,170	5,091	9,566	443	582,010
Operating expenses:									
General and administrative expense	15,217	123,651	2,197	600	15,606	327	9,573	516	167,687
Health / disability benefit payments	-	-	25,968	18,043	329,607	3,983	-	-	377,601
Depreciation and amortization	297	14,154	-	-	48	-	-	-	14,499
Total operating expenses	15,514	137,805	28,165	18,643	345,261	4,310	9,573	516	559,787
Operating income (loss)	(1,486)	(3,859)	10,506	5,452	10,909	781	(7)	(73)	22,223
Nonoperating revenues (expenses):									
Interest and other investment income	1	-	-	-	-	-	-	-	1
Gain (Loss) on disposition of assets	-	(1,369)	-	-	-	(775)	-	-	(1,369)
Contributions to other postemployment benefits	-	-	(12,708)	-	(4,365)	-	-	-	(17,848)
Other	-	9	-	-	-	-	-	-	9
Total nonoperating revenues (expenses)	1	(1,360)	(12,708)	-	(4,365)	(775)	-	-	(19,207)
Income before contributions and transfers	(1,485)	(5,219)	(2,202)	5,452	6,544	6	(7)	(73)	3,016
Capital contributions	-	11,201	-	-	-	-	-	-	11,201
Transfers in	-	1,300	-	-	-	-	-	-	1,300
Change in net position	(1,485)	7,282	(2,202)	5,452	6,544	6	(7)	(73)	15,517
Total net position, July 1, as restated	7,311	49,015	19,337	6,281	43,115	5,076	(2,324)	(112)	127,689
Total net position, June 30	\$ 5,826	\$ 56,297	\$ 17,135	\$ 11,733	\$ 49,659	\$ 5,082	\$ (2,331)	\$ (185)	\$ 143,216

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2017
(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	Conservation and Excise Officers Health Insurance Fund	State Personnel Department Fund	Accounting Centralization	Total
Cash flows from operating activities:									
Cash received from customers	\$ 31,574	\$ 136,093	\$ 38,507	\$ 23,954	\$ 352,648	\$ 5,004	\$ 9,558	\$ 443	\$ 597,781
Cash paid for general and administrative	(14,509)	(122,724)	(2,197)	(600)	(15,197)	(327)	(9,184)	(501)	(165,239)
Cash paid for salary/health/disability benefit payments	-	-	(26,396)	(18,250)	(330,171)	(3,770)	-	-	(378,587)
Cash paid to suppliers	(18,068)	(2,017)	-	-	-	-	-	-	(20,085)
Net cash provided (used) by operating activities	(1,003)	11,352	9,914	5,104	7,280	907	374	(58)	33,870
Cash flows from noncapital financing activities:									
Transfers in	-	1,300	-	-	-	-	-	-	1,300
Contributions to other postemployment benefits	-	-	(12,708)	-	(4,365)	(775)	-	-	(17,848)
Other	-	9	-	-	-	-	-	-	9
Net cash provided (used) by noncapital financing activities	-	1,309	(12,708)	-	(4,365)	(775)	-	-	(16,539)
Cash flows from capital and related financing activities:									
Acquisition/construction of capital assets	(23)	(22,991)	-	-	-	-	-	-	(23,014)
Proceeds from sale of assets	3	1,002	-	-	-	-	-	-	1,005
Capital contributions	-	11,201	-	-	-	-	-	-	11,201
Net cash provided (used) by capital and related financing activities	(20)	(10,788)	-	-	-	-	-	-	(10,808)
Cash flows from investing activities:									
Interest income (expense) on investments	1	-	-	-	-	-	-	-	1
Net cash provided (used) by investing activities	1	-	-	-	-	-	-	-	1
Net increase (decrease) in cash and cash equivalents	(1,022)	1,873	(2,794)	5,104	2,915	132	374	(58)	6,524
Cash and cash equivalents, July 1	2,975	29,947	21,235	9,601	64,953	5,289	987	82	135,069
Cash and cash equivalents, June 30	\$ 1,953	\$ 31,820	\$ 18,441	\$ 14,705	\$ 67,868	\$ 5,421	\$ 1,361	\$ 24	\$ 141,593
Reconciliation of cash, cash equivalents and investments:									
Cash and cash equivalents unrestricted at end of year	\$ 1,953	\$ 31,820	\$ 18,441	\$ 14,705	\$ 67,868	\$ 5,421	\$ 1,361	\$ 24	\$ 141,593
Cash, cash equivalents and investments per balance sheet	\$ 1,953	\$ 31,820	\$ 18,441	\$ 14,705	\$ 67,868	\$ 5,421	\$ 1,361	\$ 24	\$ 141,593

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2017
(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	Conservation and Excise Officers Health Insurance Fund	State Personnel Department Fund	Accounting Centralization	Total
Operating income (loss)	\$ (1,486)	\$ (3,859)	\$ 10,506	\$ 5,452	\$ 10,909	\$ 781	\$ (7)	\$ (73)	\$ 22,223
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:									
Depreciation/amortization expense	297	14,154	-	-	48	-	-	-	14,499
(Increase) decrease in receivables	128	(810)	(164)	(141)	(3,522)	(86)	(8)	-	(4,603)
(Increase) decrease in interfund services provided	(66)	926	-	-	-	-	-	-	860
(Increase) decrease in inventory	58	914	-	-	-	-	-	-	972
(Increase) decrease in deferred outflows	(61)	228	-	-	-	-	126	5	288
Increase (decrease) in accounts payable	(643)	(1,931)	(428)	(207)	(160)	212	(44)	-	(3,201)
Increase (decrease) in unearned revenue	1	-	-	-	-	-	-	-	1
Increase (decrease) in salaries payable	55	257	-	-	8	-	51	(4)	367
Increase (decrease) in compensated absences	(24)	235	-	-	(3)	-	163	4	375
Increase (decrease) in net pension liabilities	1,178	2,674	-	-	-	-	433	29	4,314
Increase (decrease) in deferred inflows	(441)	(1,436)	-	-	-	-	(340)	(19)	(2,236)
Increase (decrease) in other payables	1	-	-	-	-	-	-	-	1
Net cash provided (used) by operating activities	\$ (1,003)	\$ 11,352	\$ 9,914	\$ 5,104	\$ 7,280	\$ 907	\$ 374	\$ (58)	\$ 33,870

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 deferred outflows

Increase (decrease) in accounts payable

Increase (decrease) in unearned revenue

Increase (decrease) in salaries payable

Increase (decrease) in compensated absences

Increase (decrease) in net pension liabilities

Increase (decrease) in deferred inflows

Increase (decrease) in other payables

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.

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.

State Police Supplemental Trust - This fund is used to account for a defined benefit, single-employer public employee retirement system that provides additional benefits under the supplemental pension trust agreement administered by the Treasurer of the State of Indiana with the Indiana State Police.

State Employee Retiree Health Benefit Trust Fund-DB - This fund is used to account for assets held for the State's defined benefit, single-employer OPEB plans: the State Personnel Plan (SPP) administered by the State Personnel Department; Indiana State Police Plan (ISPP) administered by the Indiana State Police; and the Conservation and Excise Police Plan (CEPP) administered by the Indiana State Excise Police and Indiana Conservation Officers Health Insurance Committee.

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

Indiana Public Retirement System – INPRS administers and manages public pension plans including the Public Employees' Retirement Fund (PERF), the Teachers' Retirement Fund (TRF), the Prosecuting Attorney's Retirement Fund (PARF), the 1977 Police Officers' and Firefighters' Pension and Disability Fund (1977 Fund), the Legislators Retirement System (LRS), the Judges Retirement System (JRS), and the State Excise, Gaming Agent, Gaming Control Officers and Conservation Enforcement Officers' Retirement Plan (EG&C). The PERF, TRF, and 1977 Fund plans are cost-sharing, multiple-employer defined benefit plans. The LRS plan has both a single-employer defined benefit plan and a single-employer defined contribution plan. The PARF, JRS, and EG&C plans are single-employer defined benefit plans. INPRS also oversees three non-retirement funds which are the Pension Relief Fund, the Public Safety Officers' Special Death Benefit Fund and the State Employees' Death Benefit Fund.

FIDUCIARY FUNDS

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.

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 Position
Pension and Other Employee Benefit Trust Funds
June 30, 2017

(amounts expressed in thousands)

	Primary Government				Fiduciary in Nature Component Unit	
	State Police Pension Fund	State Police Supplemental Trust	State Employee Retiree Health Benefit Trust Fund - DB	State Employee Retiree Health Benefit Trust Fund - DC	Indiana Public Retirement System	Total
Assets						
Cash, cash equivalents and non-pension investments	\$ 14,525	\$ -	\$ 7,398	\$ 43,179	\$ 8,405	\$ 73,507
Securities lending collateral	-	-	-	-	288,073	288,073
Receivables:						
Contributions	307	48	579	3,098	22,903	26,935
Interest	510	-	346	298	82,469	83,623
Securities lending	-	-	-	64	-	64
Member loans	85	-	-	-	-	85
From investment sales	58,035	-	-	-	7,547,112	7,605,147
Total receivables	58,937	48	925	3,460	7,652,484	7,715,854
Pension and other employee benefit investments at fair value:						
Short term investments	-	-	-	-	1,547,579	1,547,579
Equity Securities	140,196	-	-	-	8,353,466	8,493,662
Debt Securities	124,424	-	150,842	278,907	11,719,647	12,273,820
Other	120,776	-	-	-	10,557,926	10,678,702
Total investments at fair value	385,396	-	150,842	278,907	32,178,618	32,993,763
Other assets	-	-	-	-	102	102
Property, plant and equipment net of accumulated depreciation	-	-	-	-	6,124	6,124
Total assets	458,858	48	159,165	325,546	40,133,806	41,077,423
Liabilities						
Accounts/escrows payable	92	-	-	28	7,417	7,537
Securities lending payable	-	-	-	64	-	64
Benefits payable	-	48	1,668	543	35,570	37,829
Investment purchases payable	-	-	-	-	7,677,137	7,677,137
Securities purchased payable	-	-	-	-	276,792	276,792
Securities lending collateral	-	-	-	-	288,073	288,073
Other	-	-	-	-	33,916	33,916
Total liabilities	92	48	1,668	635	8,318,905	8,321,348
Net Position						
Restricted for:						
Employees' pension benefits	458,766	-	-	-	31,799,803	32,258,569
OPEB benefits	-	-	157,497	324,911	-	482,408
Future death benefits	-	-	-	-	15,098	15,098
Total net position	\$ 458,766	\$ -	\$ 157,497	\$ 324,911	\$ 31,814,901	\$ 32,756,075

State of Indiana
Combining Statement of Changes in Fiduciary Net Position
Pension and Other Employee Benefit Trust Funds
For the Year Ended June 30, 2017

(amounts expressed in thousands)

	Primary Government				Fiduciary in Nature Component Unit	Total
	State Police Pension Fund	State Police Supplemental Trust	State Employee Retiree Health Benefit Trust Fund DB	State Employee Retiree Health Benefit Trust Fund DC	Indiana Public Retirement System	
Additions:						
Member contributions	\$ 3,997	\$ -	\$ 12,331	\$ -	\$ 347,622	\$ 363,950
Employer contributions	20,556	4,259	34,655	43,915	967,011	1,070,396
Contributions from the State of Indiana	-	-	-	-	871,564	871,564
Net investment income (loss)	43,392	-	877	2,111	2,550,422	2,596,802
Less investment expense	(1,414)	-	(1)	-	(204,075)	(205,490)
Federal reimbursements	-	-	537	-	-	537
Transfers from other retirement funds	-	-	-	-	16,669	16,669
Other	1	-	201	15	185	402
Total additions	66,532	4,259	48,600	46,041	4,549,398	4,714,830
Deductions:						
Pension and disability benefits	34,203	3,355	-	-	2,480,404	2,517,962
Retiree health benefits	-	-	26,225	19,713	-	45,938
Death benefits	-	-	-	-	909	909
Refunds of contributions and interest	25	-	-	-	70,332	70,357
Administrative	389	137	1,088	1,301	38,334	41,249
Transfers to other retirement funds	-	-	-	-	16,669	16,669
Other	-	767	-	15	-	782
Total deductions	34,617	4,259	27,313	21,029	2,606,648	2,693,866
Net increase (decrease) in net position	31,915	-	21,287	25,012	1,942,750	2,020,964
Net position restricted for pension and other employee benefits, July 1, as restated:						
Pension benefits	426,851	-	-	-	29,857,500	30,284,351
OPEB benefits	-	-	136,210	299,899	-	436,109
Future death benefits	-	-	-	-	14,651	14,651
Net position restricted for pension and other employee benefits, June 30, as restated	\$ 458,766	\$ -	\$ 157,497	\$ 324,911	\$ 31,814,901	\$ 32,756,075

State of Indiana
Combining Statement of Net Position
Private-Purpose Trust Funds
June 30, 2017

(amounts expressed in thousands)

	<u>Abandoned Property Fund</u>	<u>Private Purpose Trust Fund</u>	<u>Total</u>
ASSETS			
Cash, cash equivalents and non-pension investments	\$ 29,523	\$ 37,274	\$ 66,797
Receivables:			
Accounts	-	1,875	1,875
Interest	-	30	30
Securities lending	-	4	4
Total receivables	<u>-</u>	<u>1,909</u>	<u>1,909</u>
Total assets	<u>29,523</u>	<u>39,183</u>	<u>68,706</u>
LIABILITIES			
Accounts/escrows payable	101	-	101
Salaries and benefits payable	91	-	91
Securities lending payable	-	4	4
Total liabilities	<u>192</u>	<u>4</u>	<u>196</u>
NET POSITION			
Restricted for:			
Trust beneficiaries	29,331	39,179	68,510
Total net position	<u>\$ 29,331</u>	<u>\$ 39,179</u>	<u>\$ 68,510</u>

State of Indiana
Combining Statement of Changes in Net Position
Private-Purpose Trust Funds
For the Year Ended June 30, 2017
(amounts expressed in thousands)

	<u>Abandoned Property Fund</u>	<u>Private-Purpose Trust Fund</u>	<u>Total</u>
Additions:			
Current Service Charge	\$ -	\$ 22,543	\$ 22,543
Investment Income	5	156	161
Member Contributions	-	70	70
Donations/escheats	108,566	-	108,566
	<u>108,571</u>	<u>22,769</u>	<u>131,340</u>
Deductions:			
Payments to participants/beneficiaries	96,722	13,780	110,502
	<u>96,722</u>	<u>13,780</u>	<u>110,502</u>
Net increase (decrease) in net position	<u>11,849</u>	<u>8,989</u>	<u>20,838</u>
Net position, July 1, as restated	<u>17,482</u>	<u>30,190</u>	<u>47,672</u>
Net position, June 30	<u>\$ 29,331</u>	<u>\$ 39,179</u>	<u>\$ 68,510</u>

State of Indiana
Combining Statement of Net Position
Agency Funds
June 30, 2017

(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	\$ 1,014	\$ 430,865	\$ 15,732	\$ 231,854	\$ 54,705	\$ 734,170
Receivables:						
Taxes	-	16,737	-	-	753	17,490
Accounts	-	-	-	-	73	73
Total assets	\$ 1,014	\$ 447,602	\$ 15,732	\$ 231,854	\$ 55,531	\$ 751,733
Liabilities:						
Accounts/escrows payable	\$ 1,014	\$ 447,602	\$ 15,732	\$ 231,854	\$ 55,531	\$ 751,733
Total liabilities	\$ 1,014	\$ 447,602	\$ 15,732	\$ 231,854	\$ 55,531	\$ 751,733

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2017

(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	\$ 977	\$ 2,232,103	\$ 2,232,066	\$ 1,014
Total assets	<u>\$ 977</u>	<u>\$ 2,232,103</u>	<u>\$ 2,232,066</u>	<u>\$ 1,014</u>
Liabilities:				
Accounts / escrows payable	\$ 977	\$ 2,232,103	\$ 2,232,066	\$ 1,014
Total liabilities	<u>\$ 977</u>	<u>\$ 2,232,103</u>	<u>\$ 2,232,066</u>	<u>\$ 1,014</u>
Local Distributions				
Assets:				
Cash, cash equivalents, and investments	\$ 304,343	\$ 2,643,476	\$ 2,516,954	\$ 430,865
Receivables	11,208	16,737	11,208	16,737
Total assets	<u>\$ 315,551</u>	<u>\$ 2,660,213</u>	<u>\$ 2,528,162</u>	<u>\$ 447,602</u>
Liabilities:				
Accounts / escrows payable	\$ 315,551	\$ 2,660,213	\$ 2,528,162	\$ 447,602
Total liabilities	<u>\$ 315,551</u>	<u>\$ 2,660,213</u>	<u>\$ 2,528,162</u>	<u>\$ 447,602</u>
Child Support				
Assets:				
Cash, cash equivalents, and investments	\$ 17,631	\$ 832,934	\$ 834,833	\$ 15,732
Total assets	<u>\$ 18,399</u>	<u>\$ 832,934</u>	<u>\$ 835,601</u>	<u>\$ 15,732</u>
Liabilities:				
Accounts / escrows payable	\$ 18,399	\$ 832,934	\$ 835,601	\$ 15,732
Total liabilities	<u>\$ 18,399</u>	<u>\$ 832,934</u>	<u>\$ 835,601</u>	<u>\$ 15,732</u>

continued on next page

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2017

(amounts expressed in thousands)

	Balance, July 1	Additions	Deductions	Balance, June 30
Department of Insurance				
Assets:				
Cash, cash equivalents, and investments	\$ 235,760	\$ 6,167	\$ 10,073	\$ 231,854
Total assets	<u>\$ 235,760</u>	<u>\$ 6,167</u>	<u>\$ 10,073</u>	<u>\$ 231,854</u>
Liabilities:				
Accounts / escrows payable	\$ 235,760	\$ 6,167	\$ 10,073	\$ 231,854
Total liabilities	<u>\$ 235,760</u>	<u>\$ 6,167</u>	<u>\$ 10,073</u>	<u>\$ 231,854</u>
Other Agency Funds				
Assets:				
Cash, cash equivalents, and investments	\$ 53,961	\$ 653,066	\$ 652,322	\$ 54,705
Receivables	727	826	727	826
Total assets	<u>\$ 54,688</u>	<u>\$ 653,892</u>	<u>\$ 653,049</u>	<u>\$ 55,531</u>
Liabilities:				
Accounts / escrows payable	\$ 54,688	\$ 653,892	\$ 653,049	\$ 55,531
Total liabilities	<u>\$ 54,688</u>	<u>\$ 653,892</u>	<u>\$ 653,049</u>	<u>\$ 55,531</u>
Total Agency Funds				
Assets:				
Cash, cash equivalents, and investments	\$ 612,672	\$ 6,367,746	\$ 6,246,248	\$ 734,170
Receivables	12,703	17,563	12,703	17,563
Total assets	<u>\$ 625,375</u>	<u>\$ 6,385,309</u>	<u>\$ 6,258,951</u>	<u>\$ 751,733</u>
Liabilities:				
Accounts / escrows payable	\$ 625,375	\$ 6,385,309	\$ 6,258,951	\$ 751,733
Total liabilities	<u>\$ 625,375</u>	<u>\$ 6,385,309</u>	<u>\$ 6,258,951</u>	<u>\$ 751,733</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:

Indiana Stadium and Convention Building Authority – The authority's responsibility is to finance, design, construct and own the new Indiana Stadium in Indianapolis and the expansion of the adjacent Indiana Convention Center.

Indiana Bond Bank – The Bond Bank issues debt obligations and invests the proceeds in various projects of State and local governments.

Indiana Housing and Community Development Authority – The authority's purpose is to finance residential housing for persons and families of low and moderate incomes.

Indiana Board for Depositories – The board is responsible to ensure the safekeeping and prompt payment of all public funds deposited in Indiana banks. It provides insurance on public funds in excess of the Federal Deposit Insurance Corporation limit.

Indiana Secondary Market for Education Loans Inc. – The company is responsible for purchasing education loans in the secondary market.

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.

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.

Indiana State Museum and Historic Sites Corporation – The responsibility of this corporation is to operate and administer the state historic sites including the Indiana State Museum which collects, conserves and exhibits artifacts and materials reflecting the cultural and natural history of Indiana.

Indiana Motorsports Commission – The commission is responsible for financing and leasing real and personal property improvements for the benefit of an owner of a qualified motorsports facility within a motorsports investment district.

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 Position
Non-Major Discretely Presented Component Units -
Governmental Funds

June 30, 2017

(amounts expressed in thousands)

	Indiana Economic Development Corporation	Totals
Assets		
Current assets:		
Cash, cash equivalents and investments - unrestricted	\$ 1,099	\$ 1,099
Cash, cash equivalents and investments - restricted	169,046	169,046
Receivables (net)	442	442
Total current assets	170,587	170,587
Noncurrent assets:		
Loans	56,606	56,606
Capital assets:		
Capital assets being depreciated/amortized	270	270
less accumulated depreciation/amortization	(157)	(157)
Total capital assets, net of depreciation/amortization	113	113
Total noncurrent assets	56,719	56,719
Total assets	227,306	227,306
Deferred Outflows of Resources		
Related to pensions	1,829	1,829
Total deferred outflows of resources	1,829	1,829
Liabilities		
Current liabilities:		
Accounts payable	6,729	6,729
Unearned revenue	9,691	9,691
Other liabilities	306	306
Current portion of long-term liabilities	300	300
Total current liabilities	17,026	17,026
Noncurrent liabilities:		
Net pension and OPEB liabilities	3,999	3,999
Total noncurrent liabilities	3,999	3,999
Total liabilities	21,025	21,025
Deferred inflows of resources		
Related to pensions	172	172
Total deferred inflows of resources	172	172
NET POSITION		
Net investment in capital assets	113	113
Restricted - expendable:		
Other purposes	394	394
Unrestricted	207,431	207,431
Total net position	\$ 207,938	\$ 207,938

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Governmental Funds
For the Fiscal Year Ended June 30, 2017
(amounts expressed in thousands)

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Indiana Economic Development Corporation	Total
Indiana Economic Development Corporation	\$ 128,511	\$ 251	\$ 9,072	\$ -	\$ (119,188)	\$ (119,188)
Total component units	\$ 128,511	\$ 251	\$ 9,072	\$ -	\$ (119,188)	\$ (119,188)
General Revenues:						
Gaming tax					1,699	1,699
Investment earnings					1,254	1,254
Payments from State of Indiana					42,477	42,477
Total general revenues					45,430	45,430
Changes in net position					(73,758)	(73,758)
Net position - beginning					281,696	281,696
Net position - ending					\$ 207,938	\$ 207,938

State of Indiana
Combining Statement of Net Position
Non-Major Discretely Presented Component Units -
Proprietary Funds
June 30, 2017
(amounts expressed in thousands)

	Indiana Stadium and Convention Building Authority	Indiana Bond Bank	Indiana Housing and Community Development Authority	Indiana Board for Depositories	Indiana Secondary Market for Education Loans Inc.
Assets					
Current assets:					
Cash, cash equivalents and investments - unrestricted	\$ -	\$ 14,327	\$ 89,389	\$ 83,349	\$ 108,310
Cash, cash equivalents and investments - restricted	49,563	45,706	155,667	-	1,785
Securities lending collateral	-	-	-	2,035	-
Receivables (net)	1,716	171,067	7,830	716	2,876
Due from primary government	-	-	-	5,000	-
Inventory	-	-	-	-	-
Prepaid expenses	-	-	-	11	657
Loans	-	-	14,980	-	9,322
Investment in direct financing lease	6,435	-	-	-	-
Other assets	-	-	3,378	-	-
Total current assets	57,714	231,100	271,244	91,111	122,950
Noncurrent assets:					
Cash, cash equivalents and investments - unrestricted	-	-	126,979	189,060	20,764
Cash, cash equivalents and investments - restricted	-	29,033	439,766	55	-
Receivables (net)	-	681,279	-	-	-
Due from primary government	-	-	-	25,000	-
Loans	-	-	66,826	-	103,587
Investment in direct financing lease	945,075	-	-	-	-
Other assets	-	-	-	-	-
Capital assets:					
Capital assets not being depreciated/amortized	-	-	-	-	-
Capital assets being depreciated/amortized	-	-	8,466	305	342
less accumulated depreciation/amortization	-	-	(6,177)	(250)	(193)
Total capital assets, net of depreciation/amortization	-	-	2,289	55	149
Total noncurrent assets	945,075	710,312	635,860	214,170	124,500
Total assets	1,002,789	941,412	907,104	305,281	247,450
Deferred Outflows of Resources					
Accumulated decrease in fair value of hedging derivatives	101,731	6,423	2,030	-	-
Debt refunding loss	-	12,416	2,966	-	-
Related to pensions	-	87	2,136	29	-
Total deferred outflows of resources	101,731	18,926	7,132	29	-
Liabilities					
Current liabilities:					
Accounts payable	9	1,024	9,343	75	905
Interest payable	14,526	10,969	3,296	-	23
Unearned revenue	-	-	48,012	-	-
Securities lending collateral	-	-	-	2,035	-
Accrued liability for compensated absences	-	-	-	-	-
Other liabilities	-	31,378	-	-	-
Current portion of long-term liabilities	6,435	192,541	9,175	-	17,682
Total current liabilities	20,970	235,912	69,826	2,110	18,610
Noncurrent liabilities:					
Accrued liability for compensated absences	-	-	-	-	-
Net pension and OPEB liabilities	-	218	4,989	79	-
Revenue bonds/notes payable	970,926	704,680	406,013	-	84,110
Derivative instrument liability	101,731	6,423	2,029	-	-
Other noncurrent liabilities	835	-	-	-	-
Total noncurrent liabilities	1,073,492	711,321	413,031	79	84,110
Total liabilities	1,094,462	947,233	482,857	2,189	102,720
Deferred Inflows of Resources					
Related to pensions	-	10	77	5	-
Total deferred inflows of resources	-	10	77	5	-
Net Position					
Net investment in capital assets	-	-	2,289	55	149
Restricted - nonexpendable:					
Permanent funds	-	-	-	-	-
Restricted - expendable:					
Grants/constitutional restrictions	10,058	-	142,776	-	-
Future debt service	-	-	67,390	-	1,785
Student aid	-	-	-	-	-
Endowments	-	-	-	-	-
Capital projects	-	-	-	-	-
Other purposes	-	-	-	-	-
Unrestricted	-	13,095	218,847	303,061	142,796
Total net position	\$ 10,058	\$ 13,095	\$ 431,302	\$ 303,116	\$ 144,730

White River State Park Development Commission	Ports of Indiana	Indiana State Fair Commission	Indiana Comprehensive Health Insurance Association	Indiana Political Subdivision Risk Management Commission	Indiana State Museum and Historic Sites Corporation	Indiana Motorsports Commission	Totals
\$ 4,141	\$ 10,978	\$ 4,239	\$ 11,817	\$ 4,996	\$ 8,088	\$ -	\$ 339,634
805	-	5,789	-	-	69	5,827	265,211
-	-	-	-	-	-	-	2,035
159	485	1,813	1,470	8	1,777	3	189,920
-	-	224	-	-	-	-	5,224
17	-	-	-	-	124	-	141
91	251	11	158	22	375	-	1,576
-	-	-	-	-	-	-	24,302
-	-	-	-	-	-	3,705	10,140
-	-	-	-	-	-	-	3,378
5,213	11,714	12,076	13,445	5,026	10,433	9,535	841,561
125	22,000	-	-	-	50	-	358,978
-	-	-	-	-	2,561	-	471,415
-	-	-	-	-	105	-	681,384
-	-	-	-	-	-	-	25,000
-	-	-	-	-	-	-	170,413
-	-	-	-	-	-	86,390	1,031,465
-	-	-	-	-	132	-	132
81,501	31,300	1,490	-	-	-	-	114,291
53,939	142,467	160,494	-	-	1,070	-	367,083
(20,389)	(73,487)	(77,849)	-	-	(862)	-	(179,207)
115,051	100,280	84,135	-	-	208	-	302,167
115,176	122,280	84,135	-	-	3,056	86,390	3,040,954
120,389	133,994	96,211	13,445	5,026	13,489	95,925	3,882,515
-	-	-	-	-	-	-	110,184
-	-	50	-	-	-	-	15,432
201	608	1,519	-	-	2,253	-	6,833
201	608	1,569	-	-	2,253	-	132,449
471	1,894	1,231	52	41	871	6	15,922
-	-	-	-	-	-	1,578	30,392
-	-	285	-	17	165	-	48,479
-	-	-	-	-	-	-	2,035
-	-	115	-	-	-	-	115
-	355	8	52	-	-	-	31,793
44	-	1,635	-	-	-	3,705	231,217
515	2,249	3,274	104	58	1,036	5,289	359,953
-	-	133	-	-	-	-	133
398	1,835	3,941	-	-	5,270	-	16,730
279	-	-	-	-	-	85,690	2,251,698
-	-	-	-	-	-	-	110,183
-	-	55,254	-	-	-	-	56,089
677	1,835	59,328	-	-	5,270	85,690	2,434,833
1,192	4,084	62,602	104	58	6,306	90,979	2,794,786
1	32	58	-	-	89	-	272
1	32	58	-	-	89	-	272
114,728	99,925	27,297	-	-	208	-	244,651
-	-	-	-	-	782	-	782
57	-	722	-	-	2,237	4,946	160,796
-	-	5,066	-	-	-	-	74,241
3	-	-	-	-	-	-	3
-	-	-	-	-	795	-	795
745	-	-	-	-	5,924	-	6,669
-	-	-	-	-	153	-	153
3,864	30,561	2,035	13,341	4,968	(752)	-	731,816
\$ 119,397	\$ 130,486	\$ 35,120	\$ 13,341	\$ 4,968	\$ 9,347	\$ 4,946	\$ 1,219,906

**State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Proprietary Funds
For the Fiscal Year Ended June 30, 2017**
(amounts expressed in thousands)

	Program Revenues			Net (Expense) Revenue and Changes in Net Position				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Indiana Stadium and Convention Building Authority	Indiana Bond Bank	Indiana Housing and Community Development Authority	Indiana Board for Depositories
Indiana Stadium and Convention Building Authority	\$ 51,661	\$ 52,202	\$ 4,118	\$ -	\$ 4,659	\$ -	\$ -	\$ -
Indiana Bond Bank	37,772	439	38,090	-	-	757	-	-
Indiana Housing and Community Development Authority	419,884	24,490	398,057	-	-	-	2,663	-
Indiana Board for Depositories	830	-	1,795	-	-	-	-	965
Indiana Secondary Market for Education Loans Inc.	5,165	-	2,889	-	-	-	-	-
White River State Park Development Commission	5,896	3,624	115	-	-	-	-	-
Ports of Indiana	9,842	12,599	647	291	-	-	-	-
Indiana State Fair Commission	33,354	18,841	221	400	-	-	-	-
Indiana Comprehensive Health Insurance Association	216	-	-	-	-	-	-	-
Indiana Political Subdivision Risk Management Commission	168	103	-	-	-	-	-	-
Indiana State Museum and Historic Sites Corporation	15,627	2,605	2,204	1,911	-	-	-	-
Indiana Motorsports Commission	5,540	2,000	-	-	-	-	-	-
Total component units	\$ 585,955	\$ 116,948	\$ 448,136	\$ 2,602	\$ 4,659	\$ 757	\$ 2,663	\$ 965
General revenues:								
Investment earnings								
Payments from State of Indiana					218	115	8,897	-
Total general revenues					218	115	8,897	-
Change in net position					4,877	872	11,560	965
Net position - beginning					5,181	12,223	419,742	302,151
Net position - ending					\$ 10,058	\$ 13,095	\$ 431,302	\$ 303,116

**State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Proprietary Funds
For the Fiscal Year Ended June 30, 2017**
(amounts expressed in thousands)

Net (Expense) Revenue and Changes in Net Position

	Indiana Secondary Market for Education Loans Inc.	White River State Park Development Commission	Ports of Indiana	Indiana State Fair Commission	Indiana Comprehensive Health Insurance Association	Indiana Political Subdivision Risk Management Commission	Indiana State Museum and Historic Sites Corporation	Indiana Motorsports Commission	Total
Indiana Stadium and Convention Building Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,659
Indiana Bond Bank	-	-	-	-	-	-	-	-	757
Indiana Housing and Community Development Authority	-	-	-	-	-	-	-	-	2,663
Indiana Board for Depositories	(2,276)	-	-	-	-	-	-	-	965
Indiana Secondary Market for Education Loans Inc.	(2,276)	(2,157)	-	-	-	-	-	-	(2,276)
White River State Park Development Commission	-	(2,157)	-	-	-	-	-	-	(2,157)
Ports of Indiana	-	-	3,695	-	-	-	-	-	3,695
Indiana State Fair Commission	-	-	-	(13,892)	-	-	-	-	(13,892)
Indiana Comprehensive Health Insurance Association	-	-	-	-	(171)	-	-	-	(171)
Indiana Political Subdivision Risk Management Commission	-	-	-	-	-	(65)	-	-	(65)
Indiana State Museum and Historic Sites Corporation	-	-	-	-	-	-	(8,907)	-	(8,907)
Indiana Motorsports Commission	-	-	-	-	-	-	-	(3,540)	(3,540)
Total component units	(2,276)	(2,157)	3,695	(13,892)	(171)	(65)	(8,907)	(3,540)	(18,269)
General revenues:									
Investment earnings	11,132	11	241	23	-	96	303	28	21,064
Payments from State of Indiana	-	743	-	9,409	-	-	8,796	3,840	22,788
Total general revenues	11,132	754	241	9,432	-	96	9,099	3,868	43,852
Change in net position	8,856	(1,403)	3,936	(4,460)	(171)	31	192	328	25,583
Net position - beginning	135,874	120,800	126,550	39,580	13,512	4,937	9,155	4,618	1,194,323
Net position - ending	\$ 144,730	\$ 119,397	\$ 130,486	\$ 35,120	\$ 13,341	\$ 4,968	\$ 9,347	\$ 4,946	\$ 1,219,906

State of Indiana
Combining Statement of Net Position
Discretely Presented Component Units -
Colleges and Universities
June 30, 2017
(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 - unrestricted	\$ 127,479	\$ 24,907	\$ 175,926	\$ 38,239	\$ 45,965	\$ 412,516
Cash, cash equivalents and investments - restricted	51,014	47,814	5,294	1,629	9,461	115,212
Receivables (net)	32,205	22,853	53,339	11,186	8,518	128,101
Due from primary government	-	-	-	671	-	671
Inventory	1,217	30	16	1,551	1,466	4,280
Prepaid expenses	1,586	2,009	1,899	16	408	5,918
Investment in direct financing lease	-	-	293	-	-	293
Other assets	20,116	2,310	-	10,028	16	32,470
Total current assets	233,617	99,923	236,767	63,320	65,834	699,461
Noncurrent assets:						
Cash, cash equivalents and investments - unrestricted	133,316	119,179	263,743	66,562	118,996	701,796
Cash, cash equivalents and investments - restricted	245,913	76,596	35,337	109,612	94,754	562,212
Receivables (net)	8,964	7,224	7,181	6,097	454	29,920
Investment in direct financing lease	-	-	5,589	-	-	5,589
Net pension and OPEB assets	13,854	19,024	-	-	25,734	58,612
Other assets	4,396	149	210	5,027	216	9,998
Capital assets:						
Capital assets not being depreciated/amortized	35,207	84,375	51,696	20,544	44,788	236,610
Capital assets being depreciated/amortized	1,061,302	703,897	969,714	352,328	302,940	3,390,181
less accumulated depreciation/amortization	(419,943)	(291,033)	(358,193)	(191,482)	(121,621)	(1,382,272)
Total capital assets, net of depreciation/amortization	676,566	497,239	663,217	181,390	226,107	2,244,519
Total noncurrent assets	1,083,009	719,411	975,277	368,688	466,261	3,612,646
Total assets	1,316,626	819,334	1,212,044	432,008	532,095	4,312,107
Deferred Outflows of Resources						
Accumulated decrease in fair value of hedging derivatives	-	-	-	1,215	185	1,400
Debt refunding loss	-	956	-	-	-	956
Related to pensions	23,266	6,820	6,731	2,987	252	40,056
Total deferred outflows of resources	23,266	7,776	6,731	4,202	437	42,412
Liabilities						
Current liabilities:						
Accounts payable	17,122	7,744	28,236	8,063	8,674	69,839
Interest payable	7,131	2,044	-	690	305	10,170
Unearned revenue	696	6,525	11,875	1,408	2,658	23,162
Accrued liability for compensated absences	4,012	4,217	9,844	295	1,172	19,540
Other liabilities	7,348	7,086	6,406	3,624	5,340	29,804
Current portion of long-term liabilities	14,595	12,883	29,497	8,665	6,243	71,883
Total current liabilities	50,904	40,499	85,858	22,745	24,392	224,398
Noncurrent liabilities:						
Accrued liability for compensated absences	3,013	17	6,818	2,959	-	12,807
Net pension and OPEB liabilities	53,222	17,855	45,511	24,937	283	141,808
Funds held in trust for others	-	-	-	-	57,891	57,891
Advances from federal government	-	7,357	-	-	1,116	8,473
Revenue bonds/notes payable	276,871	251,775	298,628	90,037	62,912	980,223
Derivative instrument liability	-	-	-	1,215	185	1,400
Other noncurrent liabilities	10,049	3,136	32,327	22	-	45,534
Total noncurrent liabilities	343,155	280,140	383,284	119,170	122,387	1,248,136
Total liabilities	394,059	320,639	469,142	141,915	146,779	1,472,534
Deferred Inflows of Resources						
Service concession arrangement receipts	-	970	-	-	-	970
Related to pensions	1,318	245	3,246	712	65	5,586
Total deferred inflows of resources	1,318	1,215	3,246	712	65	6,556
Net Position						
Net investment in capital assets	416,710	299,066	316,907	81,770	157,539	1,271,992
Restricted - nonexpendable:						
Permanent funds	-	44,685	-	-	-	44,685
Instruction and research	24,723	-	1,300	8,439	-	34,462
Student aid	42,951	674	26,787	29,182	18,802	118,396
Other purposes	10,292	2,691	3,427	8,105	5,140	29,655
Restricted - expendable:						
Grants/constitutional restrictions	6,781	3,060	11,827	-	1,829	23,497
Future debt service	-	-	-	120	-	120
Instruction and research	66,543	4,992	100	14,676	-	86,311
Student aid	53,425	2,121	4,264	34,921	8,397	103,128
Endowments	-	10,564	3,029	-	-	13,593
Capital projects	67,247	5,642	42,245	9,096	5,554	129,784
Other purposes	25,277	1,716	2,656	10,586	3,020	43,255
Unrestricted	230,566	130,045	333,845	96,688	185,407	976,551
Total net position	\$ 944,515	\$ 505,256	\$ 746,387	\$ 293,583	\$ 385,688	\$ 2,875,429

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Colleges and Universities
For the Year Ended June 30, 2017
(amounts expressed in thousands)

	Program Revenues				Net (Expense) Revenue and Changes in Net Position					
	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	\$ 509,200	\$ 237,866	\$ 98,158	\$ 7,679	\$ (165,497)	\$ -	\$ -	\$ -	\$ -	\$ (165,497)
Indiana State University	256,733	116,712	66,678	1,566	-	(71,777)	-	-	-	(71,777)
Ivy Tech Community College	543,551	142,035	167,102	10,119	-	-	(224,295)	-	-	(224,295)
University of Southern Indiana	162,226	73,580	31,138	7,676	-	-	-	(49,832)	-	(49,832)
Vincennes University	123,659	42,184	45,240	-	-	-	-	-	(36,235)	(36,235)
Total component units	\$ 1,595,369	\$ 612,377	\$ 408,316	\$ 27,040	(165,497)	(71,777)	(224,295)	(49,832)	(36,235)	(547,636)
General revenues:										
Investment earnings					27,836	8,653	8,000	14,975	3,263	62,727
Payments from State of Indiana					145,366	77,126	254,384	54,052	53,336	584,264
Other					15,756	214	184	111	-	16,265
Total general revenues					188,958	85,993	262,568	69,138	56,599	663,256
Change in net position					23,461	14,216	38,273	19,306	20,364	115,620
Net position - beginning					921,054	491,040	708,114	274,277	365,324	2,759,809
Net position - ending					\$ 944,515	\$ 505,256	\$ 746,387	\$ 293,583	\$ 385,688	\$ 2,875,429

