

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:

- 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 Labor
- 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, 2015
(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	\$ 2,487,962	\$ 44,313	\$ 611,521	\$ 3,143,796
Receivables:				
Taxes (net of allowance for uncollectible accounts)	144,394	1,789	-	146,183
Accounts	53,783	91	-	53,874
Grants	277,314	-	-	277,314
Interest	45	-	2	47
Interfund loans	8,000	-	-	8,000
Due from component unit	13,143	-	-	13,143
Prepaid expenditures	453	43	-	496
Loans	399,633	-	-	399,633
Other	1	-	1	2
Total assets	<u>3,384,728</u>	<u>46,236</u>	<u>611,524</u>	<u>4,042,488</u>
Total assets and deferred outflow of resources	<u>\$ 3,384,728</u>	<u>\$ 46,236</u>	<u>\$ 611,524</u>	<u>\$ 4,042,488</u>
LIABILITIES				
Accounts payable	\$ 559,581	\$ 910	\$ 1,000	\$ 561,491
Salaries and benefits payable	51,951	-	-	51,951
Interfund loans	220,776	709	-	221,485
Interfunds services used	4,231	-	-	4,231
Intergovernmental payable	135,915	-	-	135,915
Tax refunds payable	6,305	-	-	6,305
Accrued liability for compensated absences-current	3,989	-	-	3,989
Other payables	49	-	1	50
Total liabilities	<u>982,797</u>	<u>1,619</u>	<u>1,001</u>	<u>985,417</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	26,094	-	-	26,094
Total deferred inflow of resources	<u>26,094</u>	<u>-</u>	<u>-</u>	<u>26,094</u>
FUND BALANCE				
Nonspendable:	453	43	519,036	519,532
Restricted:	-	-	-	-
Committed:	994,145	-	91,487	1,085,632
Assigned:	1,708,485	45,283	-	1,753,768
Unassigned:	(327,246)	(709)	-	(327,955)
Total fund balance	<u>2,375,837</u>	<u>44,617</u>	<u>610,523</u>	<u>3,030,977</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 3,384,728</u>	<u>\$ 46,236</u>	<u>\$ 611,524</u>	<u>\$ 4,042,488</u>

State of Indiana
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2015
(amounts expressed in thousands)

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Total
Revenues:				
Taxes:				
Income	\$ 216	\$ -	\$ -	\$ 216
Sales	83,591	-	-	83,591
Fuels	793,312	-	-	793,312
Gaming	585,644	-	-	585,644
Alcohol and tobacco	151,716	19,235	-	170,951
Insurance	4,835	-	-	4,835
Financial Institutions	125,754	-	-	125,754
Other	17,168	-	-	17,168
Total taxes	1,762,236	19,235	-	1,781,471
Current service charges	1,275,312	2,637	-	1,277,949
Investment income	1,058	-	18,880	19,938
Sales/rents	21,710	-	-	21,710
Grants	5,331,683	733	-	5,332,416
Other	84,182	-	-	84,182
Total revenues	8,476,181	22,605	18,880	8,517,666
Expenditures:				
Current:				
General government	352,155	-	3	352,158
Public safety	499,866	-	-	499,866
Health	395,102	-	-	395,102
Welfare	3,058,587	-	-	3,058,587
Conservation, culture and development	458,618	-	1,000	459,618
Education	1,347,484	-	-	1,347,484
Transportation	2,583,912	-	100	2,584,012
Debt service:				
Capital lease principal	52,607	-	-	52,607
Capital lease interest	43,966	-	-	43,966
Capital outlay	-	26,252	-	26,252
Total expenditures	8,792,297	26,252	1,103	8,819,652
Excess (deficiency) of revenues over (under) expenditures	(316,116)	(3,647)	17,777	(301,986)
Other financing sources (uses):				
Transfers in	2,267,143	475	-	2,267,618
Transfers (out)	(2,265,952)	-	-	(2,265,952)
Proceeds from capital lease	3,852	-	-	3,852
Total other financing sources (uses)	5,043	475	-	5,518
Net change in fund balances	(311,073)	(3,172)	17,777	(296,468)
Fund Balance July 1, as restated	2,686,910	47,789	592,746	3,327,445
Fund Balance June 30	\$ 2,375,837	\$ 44,617	\$ 610,523	\$ 3,030,977

State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2015
(amounts expressed in thousands)

	STATE GAMING FUND	MOTOR VEHICLE HIGHWAY	MOTOR VEHICLE COMMISSION	BUILD INDIANA FUND
ASSETS				
Cash, cash equivalents and investments- unrestricted	\$ 3,932	\$ 66,267	\$ 14,199	\$ 6,864
Receivables:				
Taxes (net of allowance for uncollectible accounts)	10,395	16,000	-	-
Accounts	-	6,397	5,542	-
Grants	-	-	-	-
Interest	-	-	-	-
Interfund loans	-	8,000	-	-
Due from component unit	-	-	-	13,143
Prepaid expenditures	-	-	-	-
Loans	-	-	-	-
Other	-	-	-	-
Total assets	<u>14,327</u>	<u>96,664</u>	<u>19,741</u>	<u>20,007</u>
Total assets and deferred outflow of resources	<u>\$ 14,327</u>	<u>\$ 96,664</u>	<u>\$ 19,741</u>	<u>\$ 20,007</u>
LIABILITIES				
Accounts payable	\$ 9	\$ 79	\$ 2,006	\$ 278
Salaries and benefits payable	159	-	2,044	11
Interfund loans	-	-	-	-
Interfunds services used	33	82	91	-
Intergovernmental payable	29	33,289	-	-
Tax refunds payable	-	2,310	-	-
Accrued liability for compensated absences-current	10	-	156	2
Other payables	-	-	-	-
Total liabilities	<u>240</u>	<u>35,760</u>	<u>4,297</u>	<u>291</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	-	6,387	-	-
Total deferred inflow of resources	<u>-</u>	<u>6,387</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable:	-	-	-	-
Committed:	9,808	-	-	-
Assigned:	4,279	54,517	15,444	19,716
Unassigned:	-	-	-	-
Total fund balance	<u>14,087</u>	<u>54,517</u>	<u>15,444</u>	<u>19,716</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 14,327</u>	<u>\$ 96,664</u>	<u>\$ 19,741</u>	<u>\$ 20,007</u>

<u>STATE HIGHWAY FUND</u>	<u>INDIANA CHECK- UP PLAN</u>	<u>FUND 6000 PROGRAMS</u>	<u>PATIENTS COMPENSATION FUND</u>	<u>ROAD & STREET, PRIMARY HIGHWAY</u>
\$ 387,700	\$ 275,810	\$ 296,768	\$ 106,466	\$ 15,944
2,704	20,935	3,192	-	7,030
18,540	-	4,034	10,883	335
39	-	1,566	-	-
-	-	9	8	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
13,462	-	255	-	-
-	-	-	-	-
<u>422,445</u>	<u>296,745</u>	<u>305,824</u>	<u>117,357</u>	<u>23,309</u>
<u>\$ 422,445</u>	<u>\$ 296,745</u>	<u>\$ 305,824</u>	<u>\$ 117,357</u>	<u>\$ 23,309</u>
\$ 32,505	\$ 1,798	\$ 73,825	\$ 20,261	\$ -
13,295	-	1,304	45	-
8,000	-	-	-	-
643	-	94	10	-
-	-	-	-	7,004
-	-	447	-	4
1,014	-	82	3	-
19	-	4	-	-
<u>55,476</u>	<u>1,798</u>	<u>75,756</u>	<u>20,319</u>	<u>7,008</u>
361	10,117	3,091	-	2,508
<u>361</u>	<u>10,117</u>	<u>3,091</u>	<u>-</u>	<u>2,508</u>
-	-	-	-	-
-	284,504	10,546	-	-
366,608	326	216,431	97,038	13,793
-	-	-	-	-
<u>366,608</u>	<u>284,830</u>	<u>226,977</u>	<u>97,038</u>	<u>13,793</u>
<u>\$ 422,445</u>	<u>\$ 296,745</u>	<u>\$ 305,824</u>	<u>\$ 117,357</u>	<u>\$ 23,309</u>

continued on next page

State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2015
(amounts expressed in thousands)

	TOBACCO SETTLEMENT FUND	COMMON SCHOOL FUND	US DEPARTMENT OF AGRICULTURE	US DEPARTMENT OF LABOR
ASSETS				
Cash, cash equivalents and investments-unrestricted	\$ 69,037	\$ 186,780	\$ 23,238	\$ -
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	-	-	-
Accounts	-	-	-	149
Grants	-	-	9,608	5,400
Interest	-	7	-	-
Interfund loans	-	-	-	-
Due from component unit	-	-	-	-
Prepaid expenditures	-	-	-	-
Loans	-	384,221	-	-
Other	-	1	-	-
Total assets	<u>69,037</u>	<u>571,009</u>	<u>32,846</u>	<u>5,549</u>
Total assets and deferred outflow of resources	<u>\$ 69,037</u>	<u>\$ 571,009</u>	<u>\$ 32,846</u>	<u>\$ 5,549</u>
LIABILITIES				
Accounts payable	\$ 2,818	\$ -	\$ 6,484	\$ 3,652
Salaries and benefits payable	30	-	394	3,706
Interfund loans	-	-	-	4,404
Interfunds services used	11	-	22	624
Intergovernmental payable	-	-	14,477	-
Tax refunds payable	-	-	-	-
Accrued liability for compensated absences-current	1	-	27	274
Other payables	-	1	-	-
Total liabilities	<u>2,860</u>	<u>1</u>	<u>21,404</u>	<u>12,660</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable:	-	-	-	-
Committed:	-	571,008	-	-
Assigned:	66,177	-	11,442	-
Unassigned:	-	-	-	(7,111)
Total fund balance	<u>66,177</u>	<u>571,008</u>	<u>11,442</u>	<u>(7,111)</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 69,037</u>	<u>\$ 571,009</u>	<u>\$ 32,846</u>	<u>\$ 5,549</u>

<u>US DEPARTMENT OF TRANSPORTATION</u>	<u>US DEPARTMENT OF EDUCATION</u>	<u>US DEPARTMENT OF HEALTH & HUMAN SERVICES</u>	<u>OTHER NON- MAJOR SPECIAL REVENUE FUNDS</u>	<u>TOTAL</u>
\$ 124,266	\$ 39,270	\$ -	\$ 871,421	\$ 2,487,962
-	-	-	84,138	144,394
-	-	-	7,903	53,783
152,339	27,521	41,657	39,184	277,314
-	-	-	21	45
-	-	-	-	8,000
-	-	-	-	13,143
451	-	-	2	453
-	-	-	1,695	399,633
-	-	-	-	1
<u>277,056</u>	<u>66,791</u>	<u>41,657</u>	<u>1,004,364</u>	<u>3,384,728</u>
\$ 277,056	\$ 66,791	\$ 41,657	\$ 1,004,364	\$ 3,384,728
\$ 231,309	\$ 17,718	\$ 102,501	\$ 64,338	\$ 559,581
137	2,599	15,112	13,115	51,951
-	-	208,372	-	220,776
10	112	1,552	947	4,231
-	79,268	-	1,848	135,915
-	-	-	3,544	6,305
6	220	1,129	1,065	3,989
20	-	-	5	49
<u>231,482</u>	<u>99,917</u>	<u>328,666</u>	<u>84,862</u>	<u>982,797</u>
-	-	-	3,630	26,094
-	-	-	3,630	26,094
451	-	-	2	453
-	-	-	118,279	994,145
45,123	-	-	797,591	1,708,485
-	(33,126)	(287,009)	-	(327,246)
<u>45,574</u>	<u>(33,126)</u>	<u>(287,009)</u>	<u>915,872</u>	<u>2,375,837</u>
\$ 277,056	\$ 66,791	\$ 41,657	\$ 1,004,364	\$ 3,384,728

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended June 30, 2015
(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	-	72,553	-	-
Fuels	-	407,579	-	-
Gaming	562,473	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	-	-
Total taxes	<u>562,473</u>	<u>480,132</u>	<u>-</u>	<u>-</u>
Current service charges	1,420	270,920	96,526	166,870
Investment income	-	-	-	-
Sales/rents	-	150	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	<u>563,893</u>	<u>751,202</u>	<u>96,526</u>	<u>166,870</u>
Expenditures:				
Current:				
General government	117,280	-	-	-
Public safety	-	50	79,039	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	605
Education	-	3	-	2,949
Transportation	-	385,490	-	1,293
Debt service:				
Capital lease principal	-	-	-	-
Capital lease interest	-	-	-	-
Total expenditures	<u>117,280</u>	<u>385,543</u>	<u>79,039</u>	<u>4,847</u>
Excess (deficiency) of revenues over (under) expenditures	<u>446,613</u>	<u>365,659</u>	<u>17,487</u>	<u>162,023</u>
Other financing sources (uses):				
Transfers in	601	33,874	-	67,541
Transfers (out)	(446,828)	(402,839)	(8,500)	(245,088)
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	<u>(446,227)</u>	<u>(368,965)</u>	<u>(8,500)</u>	<u>(177,547)</u>
Net change in fund balances	386	(3,306)	8,987	(15,524)
Fund Balance July 1, as restated	13,701	57,823	6,457	35,240
Fund Balance June 30	\$ 14,087	\$ 54,517	\$ 15,444	\$ 19,716

<u>STATE HIGHWAY FUND</u>	<u>INDIANA CHECK- UP PLAN</u>	<u>FUND 6000 PROGRAMS</u>	<u>PATIENTS COMPENSATION FUND</u>	<u>ROAD & STREET, PRIMARY HIGHWAY</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	2,105	-	-
30,259	-	39	-	196,710
-	-	287	-	-
-	116,238	-	-	-
-	-	-	-	-
-	-	125,754	-	-
-	-	13,436	-	-
<u>30,259</u>	<u>116,238</u>	<u>141,621</u>	<u>-</u>	<u>196,710</u>
23,328	-	121,835	124,871	17,710
175	-	138	107	-
2,273	-	6,753	-	-
1,248	-	14,055	-	-
<u>70,408</u>	<u>-</u>	<u>4,582</u>	<u>-</u>	<u>-</u>
<u>127,691</u>	<u>116,238</u>	<u>288,984</u>	<u>124,978</u>	<u>214,420</u>
-	-	91,755	-	-
-	-	32,256	123,569	-
-	84,202	1,511	-	-
-	-	2,593	-	-
-	-	16,770	-	-
-	-	8,365	-	-
448,837	-	2,674	-	76,055
52,567	-	26	-	-
<u>43,964</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>
<u>545,368</u>	<u>84,202</u>	<u>155,951</u>	<u>123,569</u>	<u>76,055</u>
<u>(417,677)</u>	<u>32,036</u>	<u>133,033</u>	<u>1,409</u>	<u>138,365</u>
716,639	-	32,354	-	-
(369,683)	(101,828)	(147,479)	(6)	(129,758)
<u>3,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>350,756</u>	<u>(101,828)</u>	<u>(115,125)</u>	<u>(6)</u>	<u>(129,758)</u>
(66,921)	(69,792)	17,908	1,403	8,607
<u>433,529</u>	<u>354,622</u>	<u>209,069</u>	<u>95,635</u>	<u>5,186</u>
<u>\$ 366,608</u>	<u>\$ 284,830</u>	<u>\$ 226,977</u>	<u>\$ 97,038</u>	<u>\$ 13,793</u>

continued on next page

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended June 30, 2015
(amounts expressed in thousands)

	TOBACCO SETTLEMENT FUND	COMMON SCHOOL FUND	US DEPARTMENT OF AGRICULTURE	US DEPARTMENT OF LABOR
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	127,340	3,149	-	5,563
Investment income	67	43	-	-
Sales/rents	-	-	-	-
Grants	-	-	1,863,241	139,084
Other	3	-	10	10
Total revenues	<u>127,410</u>	<u>3,192</u>	<u>1,863,251</u>	<u>144,657</u>
Expenditures:				
Current:				
General government	-	37	2,735	-
Public safety	-	-	3,844	5,054
Health	35,079	-	139,150	-
Welfare	-	-	1,373,467	2,111
Conservation, culture and development	-	-	2,376	138,973
Education	-	-	398,558	-
Transportation	-	-	-	-
Debt service:				
Capital lease principal	-	-	-	-
Capital lease interest	-	-	-	-
Total expenditures	<u>35,079</u>	<u>37</u>	<u>1,920,130</u>	<u>146,138</u>
Excess (deficiency) of revenues over expenditures	<u>92,331</u>	<u>3,155</u>	<u>(56,879)</u>	<u>(1,481)</u>
Other financing sources (uses):				
Transfers in	-	-	60,456	2,826
Transfers (out)	(92,403)	-	(807)	(1,271)
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	<u>(92,403)</u>	<u>-</u>	<u>59,649</u>	<u>1,555</u>
Net change in fund balances	(72)	3,155	2,770	74
Fund Balance July 1, as restated	66,249	567,853	8,672	(7,185)
Fund Balance June 30	\$ 66,177	\$ 571,008	\$ 11,442	\$ (7,111)

US DEPARTMENT OF TRANSPORTATION	US DEPARTMENT OF EDUCATION	US DEPARTMENT OF HEALTH & HUMAN SERVICES	OTHER NON- MAJOR SPECIAL REVENUE FUNDS	Total
\$ -	\$ -	\$ -	\$ 216	\$ 216
-	-	-	8,933	83,591
-	-	-	158,725	793,312
-	-	-	22,884	585,644
-	-	-	35,478	151,716
-	-	-	4,835	4,835
-	-	-	-	125,754
-	-	-	3,732	17,168
-	-	-	234,803	1,762,236
-	1	1,058	314,721	1,275,312
-	-	-	528	1,058
564	-	-	11,970	21,710
1,148,260	705,670	1,166,746	293,379	5,331,683
866	13	9	8,281	84,182
<u>1,149,690</u>	<u>705,684</u>	<u>1,167,813</u>	<u>863,682</u>	<u>8,476,181</u>
770	608	17,134	121,836	352,155
18,870	1,358	6,251	229,575	499,866
324	-	126,296	8,540	395,102
-	84,695	1,466,966	128,755	3,058,587
1,337	32,446	1,082	265,029	458,618
-	641,644	4,237	291,728	1,347,484
1,487,154	-	-	182,409	2,583,912
-	-	14	-	52,607
-	-	1	-	43,966
<u>1,508,455</u>	<u>760,751</u>	<u>1,621,981</u>	<u>1,227,872</u>	<u>8,792,297</u>
<u>(358,765)</u>	<u>(55,067)</u>	<u>(454,168)</u>	<u>(364,190)</u>	<u>(316,116)</u>
296,922	36,741	382,937	636,252	2,267,143
(17,008)	(1,394)	(60,003)	(241,057)	(2,265,952)
-	-	52	-	3,852
<u>279,914</u>	<u>35,347</u>	<u>322,986</u>	<u>395,195</u>	<u>5,043</u>
(78,851)	(19,720)	(131,182)	31,005	(311,073)
<u>124,425</u>	<u>(13,406)</u>	<u>(155,827)</u>	<u>884,867</u>	<u>2,686,910</u>
<u>\$ 45,574</u>	<u>\$ (33,126)</u>	<u>\$ (287,009)</u>	<u>\$ 915,872</u>	<u>\$ 2,375,837</u>

State of Indiana
Combining Balance Sheet
Non-Major Capital Project Funds
June 30, 2015
(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	\$ 1,898	\$ 31,945	\$ 10,470	\$ 44,313
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	1,789	-	1,789
Accounts	91	-	-	91
Prepaid expenditures	-	43	-	43
Total assets	<u>1,989</u>	<u>33,777</u>	<u>10,470</u>	<u>46,236</u>
Total assets and deferred outflow of resources	<u>\$ 1,989</u>	<u>\$ 33,777</u>	<u>\$ 10,470</u>	<u>\$ 46,236</u>
LIABILITIES				
Accounts payable	\$ 97	\$ 712	\$ 101	\$ 910
Interfund loans	-	-	709	709
Total liabilities	<u>97</u>	<u>712</u>	<u>810</u>	<u>1,619</u>
FUND BALANCE				
Nonspendable:	-	43	-	43
Assigned:	1,892	33,022	10,369	45,283
Unassigned:	-	-	(709)	(709)
Total fund balance	<u>1,892</u>	<u>33,065</u>	<u>9,660</u>	<u>44,617</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 1,989</u>	<u>\$ 33,777</u>	<u>\$ 10,470</u>	<u>\$ 46,236</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, 2015
(amounts expressed in thousands)

	State Police Building Commission	Post War Construction	Other Non-Major Capital Projects Funds	Total
Revenues:				
Taxes:				
Alcohol and tobacco	\$ -	\$ 19,235	\$ -	\$ 19,235
Total taxes	-	19,235	-	19,235
Current service charges	1,902	-	735	2,637
Grants	-	-	733	733
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	1,902	19,235	1,468	22,605
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Capital outlay	4,345	20,210	1,697	26,252
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	4,345	20,210	1,697	26,252
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(2,443)	(975)	(229)	(3,647)
	<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	(2,443)	(975)	246	(3,172)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance July 1, as restated	4,335	34,040	9,414	47,789
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance June 30	<u>\$ 1,892</u>	<u>\$ 33,065</u>	<u>\$ 9,660</u>	<u>\$ 44,617</u>

State of Indiana
Combining Balance Sheet
Non-Major Permanent Funds
June 30, 2015
(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	\$ 590,287	\$ 21,234	\$ 611,521
Receivables:			
Interest	1	1	2
Other	1	-	1
Total assets	<u>590,289</u>	<u>21,235</u>	<u>611,524</u>
Total assets and deferred outflow of resources	<u>\$ 590,289</u>	<u>\$ 21,235</u>	<u>\$ 611,524</u>
LIABILITIES			
Accounts payable	\$ -	\$ 1,000	\$ 1,000
Other payables	\$ 1	\$ -	\$ 1
Total liabilities	<u>1</u>	<u>1,000</u>	<u>1,001</u>
FUND BALANCE			
Nonspendable:	500,000	19,036	519,036
Committed:	90,288	1,199	91,487
Total fund balance	<u>590,288</u>	<u>20,235</u>	<u>610,523</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 590,289</u>	<u>\$ 21,235</u>	<u>\$ 611,524</u>

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Permanent Funds
For the Year Ended June 30, 2015
(amounts expressed in thousands)

	<u>Next Generation Trust Fund</u>	<u>Other Non-Major Permanent Funds</u>	<u>Total</u>
Revenues:			
Investment income	\$ 18,817	\$ 63	\$ 18,880
Total revenues	<u>18,817</u>	<u>63</u>	<u>18,880</u>
Expenditures:			
Current:			
General government	-	3	3
Conservation, culture and development	-	1,000	1,000
Transportation	100	-	100
Total expenditures	<u>100</u>	<u>1,003</u>	<u>1,103</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,717</u>	<u>(940)</u>	<u>17,777</u>
Net change in fund balances	18,717	(940)	17,777
Fund Balance July 1, as restated	<u>571,571</u>	<u>21,175</u>	<u>592,746</u>
Fund Balance June 30	<u>\$ 590,288</u>	<u>\$ 20,235</u>	<u>\$ 610,523</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, 2015
(amounts expressed in thousands)

	State Gaming Fund			Variance to Final Budget
	Budget		Actual	
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	596,161	596,161	562,966	(33,195)
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	596,161	596,161	562,966	(33,195)
Current service charges	1,446	1,446	1,420	(26)
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	4	4	-	(4)
Other	-	-	-	-
Total revenues	597,611	597,611	564,386	(33,225)
Expenditures:				
Current:				
General government	2,823	600,977	117,309	483,668
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Debt service:				
Capital lease principal	-	-	-	-
Capital lease interest	-	-	-	-
Total expenditures	2,823	600,977	117,309	483,668
Excess of revenues over (under) expenditure	594,788	(3,366)	447,077	(450,443)
Other financing sources (uses):				
Total other financing sources (uses)	(446,227)	(446,227)	(446,227)	-
Net change in fund balances	\$ 148,561	\$ (449,593)	850	\$ 450,443
Fund balances July 1, as restated			3,077	
Fund balances June 30			\$ 3,927	

Motor Vehicle Highway Fund				Motor Vehicle Commission			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70,058	70,058	72,693	2,635	-	-	-	-
389,752	389,752	406,940	17,188	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
459,810	459,810	479,633	19,823	-	-	-	-
260,032	260,032	271,962	11,930	87,515	87,515	95,226	7,711
-	-	-	-	-	-	-	-
348	348	150	(198)	-	-	-	-
-	-	-	-	14	14	-	(14)
-	-	-	-	-	-	-	-
<u>720,190</u>	<u>720,190</u>	<u>751,745</u>	<u>31,555</u>	<u>87,529</u>	<u>87,529</u>	<u>95,226</u>	<u>7,697</u>
-	-	-	-	-	-	-	-
1	11	10	1	117,834	86,585	78,963	7,622
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4	3	1	-	-	-	-
267,443	792,122	387,994	404,128	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>267,444</u>	<u>792,137</u>	<u>388,007</u>	<u>404,130</u>	<u>117,834</u>	<u>86,585</u>	<u>78,963</u>	<u>7,622</u>
452,746	(71,947)	363,738	(435,685)	(30,305)	944	16,263	(15,319)
<u>(368,965)</u>	<u>(368,965)</u>	<u>(368,965)</u>	<u>-</u>	<u>(8,500)</u>	<u>(8,500)</u>	<u>(8,500)</u>	<u>-</u>
<u>\$ 83,781</u>	<u>\$ (440,912)</u>	<u>(5,227)</u>	<u>\$ 435,685</u>	<u>\$ (38,805)</u>	<u>\$ (7,556)</u>	<u>7,763</u>	<u>\$ 15,319</u>
		79,424				5,301	
		<u>\$ 74,197</u>				<u>\$ 13,064</u>	

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, 2015
(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	166,324	166,324	182,459	16,135
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	166,324	166,324	182,459	16,135
Expenditures:				
Current:				
General government	7,027	246,221	-	246,221
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	605	605	-
Education	6,146	3,488	3,148	340
Transportation	2,054	2,719	1,291	1,428
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	15,227	253,033	5,044	247,989
Excess of revenues over (under) expenditures:	151,097	(86,709)	177,415	(264,124)
Other financing sources (uses):				
Total other financing sources (uses)	(177,547)	(177,547)	(177,547)	-
Net change in fund balances	\$ (26,450)	\$ (264,256)	(132)	\$ 264,124
Fund balances July 1, as restated			6,946	
Fund balances June 30			\$ 6,814	

State Highway Fund				Indiana Check-Up Plan			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
29,356	29,356	30,198	842	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	118,693	118,693	116,795	(1,898)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
29,356	29,356	30,198	842	118,693	118,693	116,795	(1,898)
26,400	26,400	23,144	(3,256)	-	-	-	-
311	311	175	(136)	-	-	-	-
1,720	1,720	2,273	553	-	-	-	-
634	634	1,282	648	-	-	-	-
63,636	63,636	70,293	6,657	-	-	-	-
122,057	122,057	127,365	5,308	118,693	118,693	116,795	(1,898)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	109	243,134	85,614	157,520
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
838,208	847,474	447,487	399,987	-	-	-	-
-	-	52,567	(52,567)	-	-	-	-
-	-	43,964	(43,964)	-	-	-	-
838,208	847,474	544,018	303,456	109	243,134	85,614	157,520
(716,151)	(725,417)	(416,653)	(308,764)	118,584	(124,441)	31,181	(155,622)
346,956	346,956	346,956	-	(101,828)	(101,828)	(101,828)	-
<u>\$ (369,195)</u>	<u>\$ (378,461)</u>	(69,697)	<u>\$ 308,764</u>	<u>\$ 16,756</u>	<u>\$ (226,269)</u>	(70,647)	<u>\$ 155,622</u>
		453,297				344,687	
		<u>\$ 383,600</u>				<u>\$ 274,040</u>	

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, 2015
(amounts expressed in thousands)

	Fund 6000 Programs			Variance to Final Budget
	Budget		Actual	
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	2,031	2,031	2,111	80
Fuels	57	57	-	(57)
Gaming	371	371	307	(64)
Unemployment	38	38	-	(38)
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	102,392	102,392	125,795	23,403
Other	13,288	13,288	13,795	507
Total taxes	118,177	118,177	142,008	23,831
Current service charges	93,349	93,349	122,230	28,881
Investment income	84	84	130	46
Sales/rents	7,197	7,197	7,133	(64)
Grants	13,110	13,110	14,725	1,615
Other	7,400	7,400	6,526	(874)
Total revenues	239,317	239,317	292,752	53,435
Expenditures:				
Current:				
General government	4,220	263,672	91,359	172,313
Public safety	8,327	79,705	32,544	47,161
Health	1,311	3,559	1,083	2,476
Welfare	283	15,948	2,548	13,400
Conservation, culture and development	6,580	38,374	16,399	21,975
Education	376	14,358	8,419	5,939
Transportation	1,942	5,763	2,674	3,089
Debt service:				
Principal	-	-	26	(26)
Interest, finance fees	-	-	1	(1)
Total expenditures	23,039	421,379	155,053	266,326
Excess of revenues over (under) expenditure:	216,278	(182,062)	137,699	(319,761)
Other financing sources (uses):				
Total other financing sources (uses)	(115,125)	(115,125)	(115,125)	-
Net change in fund balances	<u>\$ 101,153</u>	<u>\$ (297,187)</u>	22,574	<u>\$ 319,761</u>
Fund balances July 1, as restated			203,895	
Fund balances June 30			<u>\$ 226,469</u>	

Patients Compensation Fund				Road and Street, Primary Highway			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	197,854	197,854	197,592	(262)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
128,591	128,591	115,462	(13,129)	197,854	197,854	197,592	(262)
133	133	110	(23)	17,645	17,645	17,729	84
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>128,724</u>	<u>128,724</u>	<u>115,572</u>	<u>(13,152)</u>	<u>215,499</u>	<u>215,499</u>	<u>215,321</u>	<u>(178)</u>
-	-	-	-	-	-	-	-
1,810	259,916	150,607	109,309	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	298,168	76,233	221,935
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,810</u>	<u>259,916</u>	<u>150,607</u>	<u>109,309</u>	<u>-</u>	<u>298,168</u>	<u>76,233</u>	<u>221,935</u>
126,914	(131,192)	(35,035)	(96,157)	215,499	(82,669)	139,088	(221,757)
(6)	(6)	(6)	-	(129,758)	(129,758)	(129,758)	-
<u>\$ 126,908</u>	<u>\$ (131,198)</u>	<u>(35,041)</u>	<u>\$ 96,157</u>	<u>\$ 85,741</u>	<u>\$ (212,427)</u>	<u>9,330</u>	<u>\$ 221,757</u>
		141,505				6,615	
		<u>\$ 106,464</u>				<u>\$ 15,945</u>	

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, 2015
(amounts expressed in thousands)

	Tobacco Settlement 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	70,387	70,387	152,143	81,756
Investment income	16	16	67	51
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	3	3
	<u>70,403</u>	<u>70,403</u>	<u>152,213</u>	<u>81,810</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	138,522	47,636	36,086	11,550
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
	<u>138,522</u>	<u>47,636</u>	<u>36,086</u>	<u>11,550</u>
Excess of revenues over (under) expenditure:	(68,119)	22,767	116,127	(93,360)
Other financing sources (uses):				
Total other financing sources (uses)	<u>(92,403)</u>	<u>(92,403)</u>	<u>(92,403)</u>	<u>-</u>
Net change in fund balances	<u>\$ (160,522)</u>	<u>\$ (69,636)</u>	23,724	<u>\$ 93,360</u>
Fund balances July 1, as restated			44,763	
Fund balances June 30			<u>\$ 68,487</u>	

Common School Fund				U.S. Department of Agriculture			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,732	4,732	3,149	(1,583)	372	372	-	(372)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	524,958	524,958	1,859,824	1,334,866
148	148	-	(148)	-	-	10	10
<u>4,880</u>	<u>4,880</u>	<u>3,149</u>	<u>(1,731)</u>	<u>525,330</u>	<u>525,330</u>	<u>1,859,834</u>	<u>1,334,504</u>
-	3,661	-	3,661	575	10,208	2,748	7,460
-	-	-	-	1	7,408	3,822	3,586
-	-	-	-	21,716	205,652	139,360	66,292
-	-	-	-	3,582	1,919,862	1,372,750	547,112
-	-	-	-	2,546	9,698	2,373	7,325
-	-	-	-	3,181	472,479	401,196	71,283
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	3,661	-	3,661	31,601	2,625,307	1,922,249	703,058
4,880	1,219	3,149	(1,930)	493,729	(2,099,977)	(62,415)	(2,037,562)
-	-	-	-	59,649	59,649	59,649	-
<u>\$ 4,880</u>	<u>\$ 1,219</u>	<u>3,149</u>	<u>\$ 1,930</u>	<u>\$ 553,378</u>	<u>\$ (2,040,328)</u>	<u>(2,766)</u>	<u>\$ 2,037,562</u>
		567,853				22,924	
		<u>\$ 571,002</u>				<u>\$ 20,158</u>	

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, 2015
(amounts expressed in thousands)

	U.S. Department of Labor			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	690	690	5,563	4,873
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	134,842	134,842	139,797	4,955
Other	-	-	10	10
	<u>135,532</u>	<u>135,532</u>	<u>145,370</u>	<u>9,838</u>
Total revenues				
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	106	9,301	5,078	4,223
Health	-	-	-	-
Welfare	291	6,158	2,189	3,969
Conservation, culture and development	43,914	309,985	137,369	172,616
Education	-	525	-	525
Transportation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
	<u>44,311</u>	<u>325,969</u>	<u>144,636</u>	<u>181,333</u>
Total expenditures				
Excess of revenues over (under) expenditure:	91,221	(190,437)	734	(191,171)
Other financing sources (uses):				
Total other financing sources (uses)	1,555	1,555	1,555	-
Net change in fund balances	<u>\$ 92,776</u>	<u>\$ (188,882)</u>	2,289	<u>\$ 191,171</u>
Fund balances July 1, as restated			(7,554)	
Fund balances June 30			<u>\$ (5,265)</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		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	3	3	1	(2)
-	-	564	564	-	-	-	-
1,010,992	1,010,992	1,216,084	205,092	744,625	744,625	707,199	(37,426)
1,093	1,093	866	(227)	-	-	13	13
<u>1,012,085</u>	<u>1,012,085</u>	<u>1,217,514</u>	<u>205,429</u>	<u>744,628</u>	<u>744,628</u>	<u>707,213</u>	<u>(37,415)</u>
1,018	4,521	760	3,761	-	920	607	313
4,879	43,213	18,333	24,880	427	2,901	1,628	1,273
174	710	282	428	-	-	-	-
-	13	-	13	5,296	245,367	83,653	161,714
2,853	4,264	1,915	2,349	8,210	58,200	30,573	27,627
-	-	-	-	27,628	845,479	639,403	206,076
1,138,721	3,474,305	1,426,042	2,048,263	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,147,645</u>	<u>3,527,026</u>	<u>1,447,332</u>	<u>2,079,694</u>	<u>41,561</u>	<u>1,152,867</u>	<u>755,864</u>	<u>397,003</u>
(135,560)	(2,514,941)	(229,818)	(2,285,123)	703,067	(408,239)	(48,651)	(359,588)
<u>279,914</u>	<u>279,914</u>	<u>279,914</u>	<u>-</u>	<u>35,347</u>	<u>35,347</u>	<u>35,347</u>	<u>-</u>
<u>\$ 144,354</u>	<u>\$ (2,235,027)</u>	50,096	<u>\$ 2,285,123</u>	<u>\$ 738,414</u>	<u>\$ (372,892)</u>	(13,304)	<u>\$ 359,588</u>
		49,140				49,019	
		<u>\$ 99,236</u>				<u>\$ 35,715</u>	

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, 2015
(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	723	723	1,058	335
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	1,126,950	1,126,950	1,202,104	75,154
Other	-	-	9	9
Total revenues	<u>1,127,673</u>	<u>1,127,673</u>	<u>1,203,171</u>	<u>75,498</u>
Expenditures:				
Current:				
General government	1,683	29,840	17,070	12,770
Public safety	2,705	16,441	6,383	10,058
Health	46,044	263,330	128,437	134,893
Welfare	354,599	2,256,136	1,445,454	810,682
Conservation, culture and development	403	1,000	932	68
Education	-	4,671	4,236	435
Transportation	-	-	-	-
Debt service:				
Principal	-	-	14	(14)
Interest, finance fees	-	-	1	(1)
Total expenditures	<u>405,434</u>	<u>2,571,418</u>	<u>1,602,527</u>	<u>968,891</u>
Excess of revenues over (under) expenditures:	722,239	(1,443,745)	(399,356)	(1,044,389)
Other financing sources (uses):				
Total other financing sources (uses)	<u>322,934</u>	<u>322,934</u>	<u>322,934</u>	<u>-</u>
Net change in fund balances	<u>\$ 1,045,173</u>	<u>\$ (1,120,811)</u>	<u>(76,422)</u>	<u>\$ 1,044,389</u>
Fund balances July 1, as restated			<u>(143,475)</u>	
Fund balances June 30			<u>\$ (219,897)</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, 2015
(amounts expressed in thousands)

	Other Non-Major Special Revenue Funds			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ 216	\$ 216
Sales	8,540	8,540	8,956	416
Fuels	156,003	156,003	158,330	2,327
Gaming	24,474	24,474	22,882	(1,592)
Unemployment	876	876	-	(876)
Alcohol and tobacco	36,145	36,145	35,533	(612)
Insurance	4,588	4,588	4,835	247
Financial institutions	-	-	-	-
Other	3,711	3,711	-	(3,711)
Total taxes	234,337	234,337	230,752	(3,585)
Current service charges	281,428	281,428	318,780	37,352
Investment income	395	395	489	94
Sales/rents	11,536	11,536	5,776	(5,760)
Grants	411,742	411,742	300,258	(111,484)
Other	826	826	8,107	7,281
Total revenues	940,264	940,264	864,162	(76,102)
Expenditures:				
Current:				
General government	92,020	575,863	126,881	448,982
Public safety	200,409	588,947	236,714	352,233
Health	11,764	13,294	8,311	4,983
Welfare	62,142	1,153,084	130,088	1,022,996
Conservation, culture and development	212,870	612,157	266,400	345,757
Education	4,588	358,444	286,070	72,374
Transportation	173,938	248,530	184,153	64,377
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	757,731	3,550,319	1,238,617	2,311,702
Excess of revenues over (under) expenditur	182,533	(2,610,055)	(374,455)	(2,235,600)
Other financing sources (uses):				
Total other financing sources (uses)	395,195	395,195	395,195	-
Net change in fund balances	\$ 577,728	\$ (2,214,860)	20,740	\$ 2,235,600
Fund balances July 1, as restated			821,267	
Fund balances June 30			\$ 842,007	

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)	\$ (134,057)
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)	(141,020)
Expenditures are recorded when the liability is incurred (GAAP) as opposed to when payment is made (budgetary)	(34,660)
Funds not subject to legally adopted budget	<u>(1,336)</u>
Net change in fund balances (GAAP basis)	<u><u>\$ (311,073)</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.

Wabash Memorial Bridge – This fund accounts for the operations of the Wabash River Toll Bridge. This bridge is a vital link for motorists traveling between White County, Illinois, and Posey County, Indiana.

State of Indiana
Combining Statement of Fund Net Position
Non-Major Enterprise Funds
June 30, 2015

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Wabash Memorial Bridge	Total
Assets				
Current assets:				
Cash, cash equivalents and investments - unrestricted	\$ 66,080	\$ 7,749	\$ 392	\$ 74,221
Receivables:				
Accounts	141	243	-	384
Interest	405	-	-	405
Inventory	-	628	-	628
Prepaid expenses	-	82	-	82
Other assets	151	-	-	151
Total current assets	<u>66,777</u>	<u>8,702</u>	<u>392</u>	<u>75,871</u>
Noncurrent assets:				
Capital assets:				
Capital assets being depreciated/amortized	-	575	-	575
less accumulated depreciation/amortization	-	(437)	-	(437)
Total capital assets, net of depreciation/amortization	<u>-</u>	<u>138</u>	<u>-</u>	<u>138</u>
Total noncurrent assets	<u>-</u>	<u>138</u>	<u>-</u>	<u>138</u>
Total assets	<u>66,777</u>	<u>8,840</u>	<u>392</u>	<u>76,009</u>
Liabilities				
Current liabilities:				
Accounts payable	-	661	-	661
Claims payable	3,199	-	-	3,199
Salaries and benefits payable	-	401	-	401
Accrued liability for compensated absences	-	193	-	193
Unearned revenue	661	3,531	-	4,192
Other liabilities	14	298	-	312
Total current liabilities	<u>3,874</u>	<u>5,084</u>	<u>-</u>	<u>8,958</u>
Noncurrent liabilities:				
Accrued liability for compensated absences	-	359	-	359
Claims payable	23,605	-	-	23,605
Total noncurrent liabilities	<u>23,605</u>	<u>359</u>	<u>-</u>	<u>23,964</u>
Total liabilities	<u>27,479</u>	<u>5,443</u>	<u>-</u>	<u>32,922</u>
Net position				
Net investment in capital assets	-	138	-	138
Unrestricted (deficit)	39,298	3,259	392	42,949
Total net position	<u>\$ 39,298</u>	<u>\$ 3,397</u>	<u>\$ 392</u>	<u>\$ 43,087</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, 2015

(amounts expressed in thousands)

	<u>Residual Malpractice Insurance Authority</u>	<u>Inns and Concessions</u>	<u>Wabash Memorial Bridge</u>	<u>Total</u>
Operating revenues:				
Sales/rents/premiums	\$ 1,512	\$ 24,108	\$ 40	\$ 25,660
Other	-	341	-	341
Total operating revenues	1,512	24,449	40	26,001
Cost of sales	-	4,602	-	4,602
Gross margin	1,512	19,847	40	21,399
Operating expenses:				
General and administrative expense	564	15,887	157	16,608
Claims expense	1,096	-	-	1,096
Depreciation and amortization	-	30	-	30
Other	-	32	139	171
Total operating expenses	1,660	15,949	296	17,905
Operating income (loss)	(148)	3,898	(256)	3,494
Nonoperating revenues (expenses):				
Interest and other investment income	1,362	13	-	1,375
Gain (Loss) on disposition of assets	-	-	(417)	(417)
Total nonoperating revenues (expenses)	1,362	13	(417)	958
Income before contributions and transfers	1,214	3,911	(673)	4,452
Transfers in	-	-	3	3
Transfers (out)	-	(2,756)	-	(2,756)
Change in net position	1,214	1,155	(670)	1,699
Total net position, July 1, as restated	38,084	2,242	1,062	41,388
Total net position, June 30	\$ 39,298	\$ 3,397	\$ 392	\$ 43,087

State of Indiana
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Fiscal Year Ended June 30, 2015

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Wabash Memorial Bridge	Total
Cash flows from operating activities:				
Cash received from customers	\$ 1,288	\$ 24,491	\$ -	\$ 25,779
Cash paid for general and administrative	(695)	(15,990)	(196)	(16,881)
Cash paid to suppliers	-	(4,654)	(247)	(4,901)
Cash paid for claims expense	(2,707)	-	-	(2,707)
Net cash provided (used) by operating activities	(2,114)	3,847	(443)	1,290
Cash flows from noncapital financing activities:				
Transfers in	-	-	3	3
Transfers out	-	(2,756)	-	(2,756)
Net cash provided (used) by noncapital financing activities	-	(2,756)	3	(2,753)
Cash flows from capital and related financing activities:				
Acquisition/construction of capital assets	-	(50)	-	(50)
Net cash provided (used) by capital and related financing activities	-	(50)	-	(50)
Cash flows from investing activities:				
Proceeds from sales of investments	7,000	-	-	7,000
Purchase of investments	(7,994)	-	-	(7,994)
Interest income (expense) on investments	1,850	13	-	1,863
Net cash provided (used) by investing activities	856	13	-	869
Net increase (decrease) in cash and cash equivalents	(1,258)	1,054	(440)	(644)
Cash and cash equivalents, July 1	4,847	6,360	832	12,039
Cash and cash equivalents, June 30	\$ 3,589	\$ 7,414	\$ 392	\$ 11,395
Reconciliation of cash , cash equivalents and investments:				
Cash and cash equivalents unrestricted at end of year	\$ 3,589	\$ 7,414	\$ 392	\$ 11,395
Investments unrestricted	62,491	335	-	62,826
Cash, cash equivalents and investments per balance sheet	\$ 66,080	\$ 7,749	\$ 392	\$ 74,221
Noncash investing, capital and financing activities:				
Increase (Decrease) in fair value of investments	\$ (427)	\$ -	\$ -	\$ (427)

State of Indiana
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Fiscal Year Ended June 30, 2015

(amounts expressed in thousands)

	<u>Residual Malpractice Insurance Authority</u>	<u>Inns and Concessions</u>	<u>Wabash Memorial Bridge</u>	<u>Total</u>
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (148)	\$ 3,898	\$ (256)	\$ 3,494
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization expense	-	30	-	30
(Increase) decrease in receivables	(15)	65	139	189
(Increase) decrease in inventory	-	(52)	-	(52)
(Increase) decrease in prepaid expenses	-	(4)	-	(4)
Increase (decrease) in health and disability benefits payable	(1,611)	-	-	(1,611)
Increase (decrease) in unearned revenue	-	(31)	(39)	(70)
Increase (decrease) in salaries payable	(324)	(20)	-	(344)
Increase (decrease) in compensated absences	-	(32)	-	(32)
Increase (decrease) in interfund services used	-	(27)	-	(27)
Increase (decrease) in other payables	(16)	20	(287)	(283)
Net cash provided (used) by operating activities	<u>\$ (2,114)</u>	<u>\$ 3,847</u>	<u>\$ (443)</u>	<u>\$ 1,290</u>



INTERNAL SERVICE FUNDS

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

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

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

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

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

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

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

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

Self-Insurance Funds - The self-insurance funds consist of the **State Police Health Insurance Fund, State Employee Disability Fund, 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, 2015**
(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	\$ 1,594	\$ 25,562	\$ 19,993	\$ 5,855	\$ 53,207	\$ 4,158	\$ 995	\$ 105	\$ 111,469
Receivables:									
Accounts	4,051	929	2,029	1,602	21,126	322	-	-	30,059
Interfund services provided	931	8,977	-	-	-	-	-	-	9,908
Inventory	3,170	270	-	-	-	-	-	-	3,440
Total current assets	<u>9,746</u>	<u>35,738</u>	<u>22,022</u>	<u>7,457</u>	<u>74,333</u>	<u>4,480</u>	<u>995</u>	<u>105</u>	<u>154,876</u>
Noncurrent assets:									
Capital assets:									
Capital assets being depreciated/amortized	16,057	68,524	-	-	1,290	-	-	-	85,871
less accumulated depreciation/amortization	(11,837)	(51,750)	-	-	(49)	-	-	-	(63,636)
Total capital assets, net of depreciation/amortization	<u>4,220</u>	<u>16,774</u>	<u>-</u>	<u>-</u>	<u>1,241</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,235</u>
Total noncurrent assets	<u>4,220</u>	<u>16,774</u>	<u>-</u>	<u>-</u>	<u>1,241</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,235</u>
Total assets	13,966	52,512	22,022	7,457	75,574	4,480	995	105	177,111
Deferred Outflows of Resources									
Related to pensions	761	2,238	-	-	-	-	567	30	3,596
Total deferred outflows of resources	761	2,238	-	-	-	-	567	30	3,596
Liabilities									
Current liabilities:									
Accounts payable	2,847	3,957	2,442	4,805	36,601	374	49	-	51,075
Salaries and benefits payable	497	1,805	-	-	85	-	475	18	2,880
Accrued liability for compensated absences	439	1,919	-	-	31	-	291	13	2,693
Unearned revenue	2	-	-	-	-	-	-	-	2
Other liabilities	5	-	-	-	-	-	-	-	5
Total current liabilities	<u>3,790</u>	<u>7,681</u>	<u>2,442</u>	<u>4,805</u>	<u>36,717</u>	<u>374</u>	<u>815</u>	<u>31</u>	<u>56,655</u>
Noncurrent liabilities:									
Accrued liability for compensated absences	357	1,532	-	-	21	-	252	11	2,173
Net pension liability	3,330	9,793	-	-	-	-	2,481	131	15,735
Total noncurrent liabilities	<u>3,687</u>	<u>11,325</u>	<u>-</u>	<u>-</u>	<u>21</u>	<u>-</u>	<u>2,733</u>	<u>142</u>	<u>17,908</u>
Total liabilities	7,477	19,006	2,442	4,805	36,738	374	3,548	173	74,563
Deferred Inflows of Resources									
Related to pensions	662	1,948	-	-	-	-	493	26	3,129
Total deferred inflows of resources	662	1,948	-	-	-	-	493	26	3,129
Net position									
Net investment in capital assets	4,220	16,774	-	-	1,241	-	-	-	22,235
Unrestricted (deficit)	2,368	17,022	19,580	2,652	37,595	4,106	(2,479)	(64)	80,780
Total net position	\$ 6,588	\$ 33,796	\$ 19,580	\$ 2,652	\$ 38,836	\$ 4,106	\$ (2,479)	\$ (64)	\$ 103,015

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

For the Fiscal Year Ended June 30, 2015

(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/rentals/premiums	\$ 36,466	\$ 127,521	\$ 32,828	\$ 21,691	\$ 336,681	\$ 4,850	\$ -	\$ -	\$ 560,037
Charges for services	-	37	-	-	-	-	8,955	411	9,403
Other	3	-	-	696	-	-	-	-	699
Total operating revenues	36,469	127,558	32,828	22,387	336,681	4,850	8,955	411	570,139
Cost of sales	20,278	1,765	-	-	-	-	-	-	22,043
Gross margin	16,191	125,793	32,828	22,387	336,681	4,850	8,955	411	548,096
Operating expenses:									
General and administrative expense	14,917	118,647	1,545	600	17,190	289	8,609	368	162,165
Health / disability benefit payments	-	-	19,383	19,470	307,384	3,237	-	-	349,474
Depreciation and amortization	387	7,634	-	-	45	-	-	-	8,066
Total operating expenses	15,304	126,281	20,928	20,070	324,619	3,526	8,609	368	519,705
Operating income (loss)	887	(488)	11,900	2,317	12,062	1,324	346	43	28,391
Nonoperating revenues (expenses):									
Gain (Loss) on disposition of assets	1	215	-	-	-	-	-	-	216
Contributions to other postemployment benefits	-	-	(7,463)	-	(5,047)	(778)	-	-	(13,288)
Total nonoperating revenues (expenses)	1	215	(7,463)	-	(5,047)	(778)	-	-	(13,072)
Income before contributions and transfers	888	(273)	4,437	2,317	7,015	546	346	43	15,319
Capital contributions	-	365	-	-	-	-	-	-	365
Transfers (out)	(3,781)	-	-	-	-	-	-	-	(3,781)
Change in net position	(2,893)	92	4,437	2,317	7,015	546	346	43	11,903
Total net position, July 1, as restated	9,481	33,704	15,143	335	31,821	3,560	(2,825)	(107)	91,112
Total net position, June 30	\$ 6,588	\$ 33,796	\$ 19,580	\$ 2,652	\$ 38,836	\$ 4,106	\$ (2,479)	\$ (64)	\$ 103,015

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2015
(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	\$ 35,692	\$ 126,617	\$ 32,724	\$ 22,276	\$ 333,114	\$ 4,831	\$ 8,955	\$ 411	\$ 564,620
Cash paid for general and administrative	(14,997)	(118,743)	(1,545)	(600)	(17,373)	(300)	(8,673)	(375)	(162,606)
Cash paid for salary/health/disability benefit payments	(18,279)	(1,805)	(19,702)	(19,895)	(307,952)	(3,400)	-	-	(350,949)
Cash paid to suppliers	2,416	6,069	11,477	1,781	7,789	1,131	282	36	30,981
Net cash provided (used) by operating activities	(3,781)	-	(850)	-	-	-	-	-	(4,631)
Cash flows from noncapital financing activities:									
Transfers out	-	-	(6,613)	-	(5,047)	(778)	-	-	(12,438)
Contributions to other postemployment benefits	(3,781)	-	(7,463)	-	(5,047)	(778)	-	-	(17,069)
Net cash provided (used) by noncapital financing activities	(7,562)	-	(14,076)	-	(10,094)	(1,556)	-	-	(27,288)
Cash flows from capital and related financing activities:									
Acquisition/construction of capital assets	(174)	(11,364)	-	-	(10)	-	-	-	(11,548)
Proceeds from sale of assets	1	706	-	-	-	-	-	-	707
Net cash provided (used) by capital and related financing activities	(173)	(10,658)	-	-	(10)	-	-	-	(10,841)
Net increase (decrease) in cash and cash equivalents	(1,538)	(4,589)	4,014	1,781	2,732	353	282	36	3,071
Cash and cash equivalents, July 1	3,132	30,151	15,979	4,074	50,475	3,805	713	69	108,398
Cash and cash equivalents, June 30	\$ 1,594	\$ 25,562	\$ 19,993	\$ 5,855	\$ 53,207	\$ 4,158	\$ 995	\$ 105	\$ 111,469
Reconciliation of cash, cash equivalents and investments:									
Cash and cash equivalents unrestricted at end of year	\$ 1,594	\$ 25,562	\$ 19,993	\$ 5,855	\$ 53,207	\$ 4,158	\$ 995	\$ 105	\$ 111,469
Cash, cash equivalents and investments per balance sheet	\$ 1,594	\$ 25,562	\$ 19,993	\$ 5,855	\$ 53,207	\$ 4,158	\$ 995	\$ 105	\$ 111,469

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2015
(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)	\$ 887	\$ (488)	\$ 11,900	\$ 2,317	\$ 12,062	\$ 1,324	\$ 346	\$ 43	\$ 28,391
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:									
Depreciation/amortization expense	387	7,634	-	-	45	-	-	-	8,066
(Increase) decrease in receivables	(252)	188	(104)	(111)	(3,567)	(18)	-	-	(3,864)
(Increase) decrease in interfund services provided	(527)	(1,128)	-	-	-	-	-	-	(1,655)
(Increase) decrease in inventory	1,431	-	-	-	-	-	-	-	1,431
(Increase) decrease in deferred outflows	(761)	(2,238)	-	-	-	-	(567)	(30)	(3,596)
Increase (decrease) in health and disability benefits payable	-	-	(319)	(425)	(567)	(163)	-	-	(1,474)
Increase (decrease) in accounts payable	569	(34)	-	-	(208)	(12)	18	-	333
Increase (decrease) in unearned revenue	1	-	-	-	-	-	-	-	1
Increase (decrease) in salaries payable	44	184	-	-	16	-	30	(2)	272
Increase (decrease) in compensated absences	(42)	(42)	-	-	8	-	(49)	(2)	(127)
Increase (decrease) in net pension liabilities	16	45	-	-	-	-	11	1	73
Increase (decrease) in deferred inflows	662	1,948	-	-	-	-	493	26	3,129
Increase (decrease) in other payables	1	-	-	-	-	-	-	-	1
Net cash provided (used) by operating activities	\$ 2,416	\$ 6,069	\$ 11,477	\$ 1,781	\$ 7,789	\$ 1,131	\$ 282	\$ 36	\$ 30,981

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 Employee Retiree Health Benefit Trust Fund-DB - This fund is used to account for assets held for the State's four defined benefit, single-employer OPEB plans: the State Personnel Plan (SPP) and Legislature Plan (LP) 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.

PRIVATE-PURPOSE TRUST FUNDS

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

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

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

FIDUCIARY FUNDS

AGENCY FUNDS

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

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

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

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

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

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

State of Indiana
Combining Statement of Fiduciary Net Position
Pension and Other Employee Benefit Trust Funds
June 30, 2015

(amounts expressed in thousands)

	Primary Government			Fiduciary in Nature	Total
	State Police Pension Fund	State Employee Retiree Health Benefit Trust Fund - DB	State Employee Retiree Health Benefit Trust Fund - DC	Component Unit Indiana Public Retirement System	
Assets					
Cash, cash equivalents and non-pension investments	\$ 7,806	\$ 27,399	\$ 57,036	\$ 7,276	\$ 99,517
Securities lending collateral	-	-	-	1,234,987	1,234,987
Receivables:					
Contributions	257	793	3,096	13,832	17,978
Interest	442	27	27	83,602	84,098
Member loans	112	-	-	-	112
From investment sales	5,020	-	-	6,246,855	6,251,875
Other	-	-	-	3,805	3,805
Total receivables	5,831	820	3,123	6,348,094	6,357,868
Pension and other employee benefit investments at fair value:					
Short term investments	-	-	-	1,338,155	1,338,155
Equity Securities	205,971	-	-	7,295,458	7,501,429
Debt Securities	118,509	81,024	213,594	11,795,888	12,209,015
Other	111,615	-	-	9,627,125	9,738,740
Total investments at fair value	436,095	81,024	213,594	30,056,626	30,787,339
Other assets	-	-	-	503	503
Property, plant and equipment net of accumulated depreciation	-	-	-	7,026	7,026
Total assets	449,732	109,243	273,753	37,654,512	38,487,240
Liabilities					
Accounts/escrows payable	96	14	23	4,306	4,439
Salaries and benefits payable	-	-	-	2,680	2,680
Benefits payable	-	2,086	258	140,131	142,475
Investment purchases payable	-	-	-	6,190,745	6,190,745
Securities purchased payable	457	-	-	187,635	188,092
Securities lending collateral	-	-	-	1,234,987	1,234,987
Other	7	-	-	33,039	33,046
Total liabilities	560	2,100	281	7,793,523	7,796,464
Net Position					
Restricted for:					
Employees' pension benefits	449,172	-	-	29,847,380	30,296,552
OPEB benefits	-	107,143	273,472	-	380,615
Future death benefits	-	-	-	13,609	13,609
Total net position	\$ 449,172	\$ 107,143	\$ 273,472	\$ 29,860,989	\$ 30,690,776

State of Indiana
Combining Statement of Changes in Fiduciary Net Position
Pension and Other Employee Benefit Trust Funds
For the Year Ended June 30, 2015

(amounts expressed in thousands)

	Primary Government			Fiduciary in Nature Component Unit	Total
	State Police Pension Fund	State Employee Retiree Health Benefit Trust Fund DB	State Employee Retiree Health Benefit Trust Fund DC	Indiana Public Retirement System	
Additions:					
Member contributions	\$ 3,967	\$ 10,592	\$ -	\$ 348,789	\$ 363,348
Employer contributions	13,451	34,938	43,466	923,759	1,015,614
Contributions from the State of Indiana	-	-	-	846,122	846,122
Net investment income (loss)	386	158	588	299,198	300,330
Less investment expense	(1,381)	(1)	-	(194,198)	(195,580)
Federal reimbursements	-	533	-	-	533
Transfers from other retirement funds	-	-	-	17,591	17,591
Other	6	200	-	188	394
Total additions	16,429	46,420	44,054	2,241,449	2,348,352
Deductions:					
Pension and disability benefits	34,955	-	-	2,429,896	2,464,851
Retiree health benefits	-	27,847	18,325	-	46,172
Death benefits	-	-	-	1,010	1,010
Refunds of contributions and interest	-	-	-	88,659	88,659
Administrative	298	1,141	309	36,450	38,198
Capital projects	-	-	-	4,006	4,006
Transfers to other retirement funds	-	-	-	17,591	17,591
Other	2	-	-	-	2
Total deductions	35,255	28,988	18,634	2,577,612	2,660,489
Net increase (decrease) in net position	(18,826)	17,432	25,420	(336,163)	(312,137)
Net position restricted for pension and other employee benefits, July 1, as restated:					
Pension benefits	467,998	-	-	30,184,061	30,652,059
OPEB benefits	-	89,711	248,052	-	337,763
Future death benefits	-	-	-	13,091	13,091
Net position restricted for pension and other employee benefits, June 30, as restated	\$ 449,172	\$ 107,143	\$ 273,472	\$ 29,860,989	\$ 30,690,776

State of Indiana
Combining Statement of Net Position
Private-Purpose Trust Funds
June 30, 2015

(amounts expressed in thousands)

	Abandoned Property Fund	Private Purpose Trust Fund	Total
ASSETS			
Cash, cash equivalents and non-pension investments	\$ 18,226	\$ 18,340	\$ 36,566
Receivables:			
Interest	-	5	5
Total receivables	-	5	5
Total assets	18,226	18,345	36,571
LIABILITIES			
Accounts/escrows payable	188	972	1,160
Salaries and benefits payable	104	-	104
Total liabilities	292	972	1,264
NET POSITION			
Restricted for:			
Trust beneficiaries	17,934	17,373	35,307
Total net position	\$ 17,934	\$ 17,373	\$ 35,307

State of Indiana
Combining Statement of Changes in Net Position
Private-Purpose Trust Funds
For the Year Ended June 30, 2015
(amounts expressed in thousands)

	Abandoned Property Fund	Private-Purpose Trust Fund	Total
Additions:			
Investment Income	5	52	57
Member Contributions	-	9,012	9,012
Donations/escheats	140,760	-	140,760
Total additions	140,765	9,064	149,829
Deductions:			
Payments to participants/beneficiaries	138,651	9,581	148,232
Total deductions	138,651	9,581	148,232
Net increase (decrease) in net position	2,114	(517)	1,597
Net position, July 1, as restated	15,820	17,890	33,710
Net position, June 30	\$ 17,934	\$ 17,373	\$ 35,307

State of Indiana
Combining Statement of Net Position
Agency Funds
June 30, 2015

(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	\$ 624	\$ 384,749	\$ 20,387	\$ 239,688	\$ 65,820	\$ 711,268
Receivables:						
Taxes	-	177,304	-	-	9,882	187,186
Other	-	-	-	-	61	61
Total assets	\$ 624	\$ 562,053	\$ 20,387	\$ 239,688	\$ 75,763	\$ 898,515
Liabilities:						
Accounts/escrows payable	\$ 624	\$ 562,053	\$ 20,387	\$ 239,688	\$ 75,763	\$ 898,515
Total liabilities	\$ 624	\$ 562,053	\$ 20,387	\$ 239,688	\$ 75,763	\$ 898,515

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2015

(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	\$ 211	\$ 2,238,794	\$ 2,238,381	\$ 624
Total assets	<u>\$ 211</u>	<u>\$ 2,238,794</u>	<u>\$ 2,238,381</u>	<u>\$ 624</u>
Liabilities:				
Accounts / escrows payable	\$ 211	\$ 2,238,794	\$ 2,238,381	\$ 624
Total liabilities	<u>\$ 211</u>	<u>\$ 2,238,794</u>	<u>\$ 2,238,381</u>	<u>\$ 624</u>
Local Distributions				
Assets:				
Cash, cash equivalents, and investments	\$ 253,077	\$ 2,074,688	\$ 1,943,016	\$ 384,749
Receivables	166,297	177,304	166,297	177,304
Total assets	<u>\$ 419,374</u>	<u>\$ 2,251,992</u>	<u>\$ 2,109,313</u>	<u>\$ 562,053</u>
Liabilities:				
Accounts / escrows payable	\$ 419,374	\$ 2,251,992	\$ 2,109,313	\$ 562,053
Total liabilities	<u>\$ 419,374</u>	<u>\$ 2,251,992</u>	<u>\$ 2,109,313</u>	<u>\$ 562,053</u>
Child Support				
Assets:				
Cash, cash equivalents, and investments	\$ 19,687	\$ 858,063	\$ 857,363	\$ 20,387
Total assets	<u>\$ 19,687</u>	<u>\$ 858,063</u>	<u>\$ 857,363</u>	<u>\$ 20,387</u>
Liabilities:				
Accounts / escrows payable	\$ 19,687	\$ 858,063	\$ 857,363	\$ 20,387
Total liabilities	<u>\$ 19,687</u>	<u>\$ 858,063</u>	<u>\$ 857,363</u>	<u>\$ 20,387</u>

continued on next page

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2015

(amounts expressed in thousands)

	<u>Balance, July 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, June 30</u>
Department of Insurance				
Assets:				
Cash, cash equivalents, and investments	\$ 250,081	\$ 7,802	\$ 18,195	\$ 239,688
Total assets	<u>\$ 250,081</u>	<u>\$ 7,802</u>	<u>\$ 18,195</u>	<u>\$ 239,688</u>
Liabilities:				
Accounts / escrows payable	\$ 250,081	\$ 7,802	\$ 18,195	\$ 239,688
Total liabilities	<u>\$ 250,081</u>	<u>\$ 7,802</u>	<u>\$ 18,195</u>	<u>\$ 239,688</u>
Other Agency Funds				
Assets:				
Cash, cash equivalents, and investments	\$ 68,177	\$ 929,647	\$ 932,004	\$ 65,820
Receivables	17,384	9,943	17,384	9,943
Total assets	<u>\$ 85,561</u>	<u>\$ 939,590</u>	<u>\$ 949,388</u>	<u>\$ 75,763</u>
Liabilities:				
Accounts / escrows payable	\$ 85,561	\$ 939,589	\$ 949,387	\$ 75,763
Total liabilities	<u>\$ 85,561</u>	<u>\$ 939,589</u>	<u>\$ 949,387</u>	<u>\$ 75,763</u>
Total Agency Funds				
Assets:				
Cash, cash equivalents, and investments	\$ 591,233	\$ 6,108,994	\$ 5,988,959	\$ 711,268
Receivables	183,681	187,247	183,681	187,247
Total assets	<u>\$ 774,914</u>	<u>\$ 6,296,241</u>	<u>\$ 6,172,640</u>	<u>\$ 898,515</u>
Liabilities:				
Accounts / escrows payable	\$ 774,914	\$ 6,296,241	\$ 6,172,640	\$ 898,515
Total liabilities	<u>\$ 774,914</u>	<u>\$ 6,296,241</u>	<u>\$ 6,172,640</u>	<u>\$ 898,515</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.

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, 2015

(amounts expressed in thousands)

	Indiana Economic Development Corporation	Totals
Assets		
Current assets:		
Cash, cash equivalents and investments - unrestricted	\$ 158,184	\$ 158,184
Receivables (net)	1,046	1,046
Total current assets	159,230	159,230
Noncurrent assets:		
Loans	47,951	47,951
Capital assets:		
Capital assets being depreciated/amortized	465	465
less accumulated depreciation/amortization	(348)	(348)
Total capital assets, net of depreciation/amortization	117	117
Total noncurrent assets	48,068	48,068
Total assets	207,298	207,298
Deferred Outflows of Resources		
Related to pensions	973	973
Total deferred outflows of resources	973	973
Liabilities		
Current liabilities:		
Accounts payable	16,143	16,143
Unearned revenue	6,665	6,665
Other liabilities	375	375
Current portion of long-term liabilities	265	265
Total current liabilities	23,448	23,448
Noncurrent liabilities:		
Net pension and OPEB liabilities	2,422	2,422
Total noncurrent liabilities	2,422	2,422
Total liabilities	25,870	25,870
Deferred inflows of resources		
Related to pensions	482	482
Total deferred inflows of resources	482	482
NET POSITION		
Net investment in capital assets	117	117
Restricted - expendable:		
Other purposes	583	583
Unrestricted	181,219	181,219
Total net position	\$ 181,919	\$ 181,919

**State of Indiana
 Combining Statement of Activities
 Non-Major Discretely Presented Component Units -
 Governmental Funds
 For the Fiscal Year Ended June 30, 2015**
 (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	\$ 54,925	\$ 332	\$ 21,289	\$ -	\$ (33,304)	\$ (33,304)
Total component units	\$ 54,925	\$ 332	\$ 21,289	\$ -	\$ (33,304)	\$ (33,304)
General Revenues:						
Gaming tax					918	918
Investment earnings					504	504
Payments from State of Indiana					46,354	46,354
Total general revenues					47,776	47,776
Changes in net position					14,472	14,472
Net position - beginning					167,447	167,447
Net position - ending					\$ 181,919	\$ 181,919

State of Indiana
Combining Statement of Net Position
Non-Major Discretely Presented Component Units -
Proprietary Funds
June 30, 2015
(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	\$ -	\$ -	\$ 56,369	\$ 260,770	\$ 99,525
Cash, cash equivalents and investments - restricted	42,079	108,831	169,647	-	3,031
Receivables (net)	1,709	229,856	11,256	237	3,978
Due from primary government	-	-	-	5,000	-
Inventory	-	-	-	-	-
Prepaid expenses	-	-	-	2	234
Loans	-	-	7,763	-	10,793
Investment in direct financing lease	6,650	-	-	-	-
Other assets	-	-	1,947	-	-
Total current assets	50,438	338,687	246,982	266,009	117,561
Noncurrent assets:					
Cash, cash equivalents and investments - unrestricted	-	-	142,194	-	29,005
Cash, cash equivalents and investments - restricted	-	27,501	602,424	-	-
Receivables (net)	-	1,063,141	-	-	-
Due from primary government	-	-	-	35,000	-
Loans	-	-	48,418	-	130,688
Investment in direct financing lease	948,300	-	-	-	-
Other assets	-	-	-	-	-
Capital assets:					
Capital assets not being depreciated/amortized	-	-	-	-	-
Capital assets being depreciated/amortized	-	-	8,115	231	704
less accumulated depreciation/amortization	-	-	(5,234)	(212)	(460)
Total capital assets, net of depreciation/amortization	-	-	2,881	19	244
Total noncurrent assets	948,300	1,090,642	795,917	35,019	159,937
Total assets	998,738	1,429,329	1,042,899	301,028	277,498
Deferred Outflows of Resources					
Accumulated decrease in fair value of hedging derivatives	99,545	10,835	4,388	-	-
Debt refunding loss	-	12,959	4,709	-	-
Related to pensions	-	25	-	12	-
Total deferred outflows of resources	99,545	23,819	9,097	12	-
Liabilities					
Current liabilities:					
Accounts payable	12	1,394	5,164	13	1,207
Interest payable	10,114	17,808	5,672	-	19
Unearned revenue	-	-	60,094	-	-
Accrued liability for compensated absences	-	-	-	-	-
Other liabilities	-	33,582	-	-	-
Current portion of long-term liabilities	6,650	258,415	9,585	-	20,216
Total current liabilities	16,776	311,199	80,515	13	21,442
Noncurrent liabilities:					
Accrued liability for compensated absences	-	-	-	-	-
Net pension and OPEB liabilities	-	114	-	57	-
Unearned revenue	-	4	-	-	-
Revenue bonds/notes payable	975,300	1,118,285	548,430	-	118,298
Derivative instrument liability	99,545	10,835	4,388	-	-
Other noncurrent liabilities	835	-	486	-	-
Total noncurrent liabilities	1,075,680	1,129,238	553,304	57	118,298
Total liabilities	1,092,456	1,440,437	633,819	70	139,740
Deferred Inflows of Resources					
Related to pensions	-	37	-	14	-
Total deferred inflows of resources	-	37	-	14	-
Net Position					
Net investment in capital assets	-	-	2,881	19	244
Restricted - nonexpendable:					
Grants/constitutional restrictions	5,827	-	-	-	-
Permanent funds	-	-	-	-	-
Restricted - expendable:					
Grants/constitutional restrictions	-	-	120,791	-	-
Future debt service	-	-	91,458	-	3,031
Student aid	-	-	-	-	-
Endowments	-	-	-	-	-
Capital projects	-	-	-	-	-
Other purposes	-	-	-	-	-
Unrestricted	-	12,674	203,047	300,937	134,483
Total net position	\$ 5,827	\$ 12,674	\$ 418,177	\$ 300,956	\$ 137,758

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	Totals
\$ 3,494	\$ 11,605	\$ 5,656	\$ 12,921	\$ 9,548	\$ 1,761	\$ 461,649
787	-	4,039	-	-	7,355	335,769
105	427	917	1,470	8	1,563	251,526
-	-	-	-	-	-	5,000
11	-	-	-	-	169	180
100	266	75	-	-	399	1,076
-	-	-	-	-	-	18,556
-	-	-	-	-	-	6,650
-	-	-	-	-	-	1,947
4,497	12,298	10,687	14,391	9,556	11,247	1,082,353
125	14,000	1,035	-	-	-	186,359
-	-	-	-	-	1,285	631,210
-	-	-	-	-	519	1,063,660
-	-	-	-	-	-	35,000
-	-	-	-	-	-	179,106
-	-	-	-	-	-	948,300
-	-	-	-	-	141	141
79,824	28,796	2,699	-	-	-	111,319
40,598	135,790	156,603	-	-	1,123	343,164
(17,592)	(66,256)	(67,359)	-	-	(700)	(157,813)
102,830	98,330	91,943	-	-	423	296,670
102,955	112,330	92,978	-	-	2,368	3,340,446
107,452	124,628	103,665	14,391	9,556	13,615	4,422,799
-	-	-	-	-	-	114,768
-	-	160	-	-	-	17,828
43	-	-	-	-	918	998
43	-	160	-	-	918	133,594
247	1,241	1,268	103	15	1,688	12,352
-	-	-	-	-	-	33,613
-	-	152	-	-	195	60,441
-	-	114	-	-	-	114
-	443	7	119	-	102	34,253
14	-	1,213	-	-	-	296,093
261	1,684	2,754	222	15	1,985	436,866
-	-	103	-	-	-	103
165	-	-	-	-	3,005	3,341
-	-	-	-	-	-	4
-	-	-	-	-	-	2,760,313
-	-	-	-	-	-	114,768
21	-	58,482	-	-	15	59,839
186	-	58,585	-	-	3,020	2,938,368
447	1,684	61,339	222	15	5,005	3,375,234
33	-	-	-	-	597	681
33	-	-	-	-	597	681
102,830	98,002	32,408	-	-	423	236,807
-	-	-	-	-	-	5,827
-	-	-	-	-	782	782
57	-	434	-	-	1,553	122,835
-	-	3,593	-	-	-	98,082
19	-	-	-	-	-	19
-	-	-	-	-	472	472
711	-	-	-	-	5,474	6,185
-	-	12	-	-	598	610
3,398	24,942	6,039	14,169	9,541	(371)	708,859
\$ 107,015	\$ 122,944	\$ 42,486	\$ 14,169	\$ 9,541	\$ 8,931	\$ 1,180,478

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Proprietary Funds
For the Fiscal Year Ended June 30, 2015
(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	Indian Bond Bank	Indiana Housing and Community Development Authority	Indiana Board for Depositories
Indiana Stadium and Convention Building Authority	\$ 74,909	\$ 53,636	\$ 4,100	\$ -	\$ (17,173)	\$ -	\$ -	\$ -
Indiana Bond Bank	59,238	711	59,111	-	-	584	-	-
Indiana Housing and Community Development Authority	403,432	30,828	372,211	-	-	-	(393)	-
Indiana Board for Depositories	319	-	806	-	-	-	-	487
Indiana Secondary Market for Education Loans Inc.	5,678	-	2,218	-	-	-	-	-
White River State Park Development Commission	4,199	2,548	2	-	-	-	-	-
Ports of Indiana	8,660	13,583	-	99	-	-	-	-
Indiana State Fair Commission	32,852	17,691	622	231	-	-	-	-
Indiana Comprehensive Health Insurance Association	7,917	15,494	556	-	-	-	-	-
Indiana Political Subdivision Risk Management Commission	113	136	-	-	-	-	-	-
Indiana State Museum and Historic Sites Corporation	15,825	2,294	8,005	-	-	-	-	-
Total component units	<u>\$ 613,142</u>	<u>\$ 136,921</u>	<u>\$ 447,631</u>	<u>\$ 330</u>	<u>\$ (17,173)</u>	<u>\$ 584</u>	<u>\$ (393)</u>	<u>\$ 487</u>
General revenues:								
Investment earnings					29		34,000	
Payments from State of Indiana					-		-	
Other					-		65	
Total general revenues					<u>29</u>		<u>34,065</u>	
Change in net position					<u>(17,144)</u>		<u>33,672</u>	
Net position - beginning					22,971	11,892	384,505	300,469
Net position - ending					\$ 5,827	\$ 12,674	\$ 418,177	\$ 300,956

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Proprietary Funds
For the Fiscal Year Ended June 30, 2015
(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	Total
Indiana Stadium and Convention Building Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,173)
Indiana Bond Bank	-	-	-	-	-	-	-	584
Indiana Housing and Community Development Authority	-	-	-	-	-	-	-	(393)
Indiana Board for Depositories	-	-	-	-	-	-	-	487
Indiana Secondary Market for Education Loans Inc.	(3,460)	-	-	-	-	-	-	(3,460)
White River State Park Development Commission	-	(1,649)	-	-	-	-	-	(1,649)
Ports of Indiana	-	-	5,022	-	-	-	-	5,022
Indiana State Fair Commission	-	-	-	(14,308)	-	-	-	(14,308)
Indiana Comprehensive Health Insurance Association	-	-	-	-	8,133	-	-	8,133
Indiana Political Subdivision Risk Management Commission	-	-	-	-	-	23	-	23
Indiana State Museum and Historic Sites Corporation	-	-	-	-	-	-	(5,526)	(5,526)
Total component units	(3,460)	(1,649)	5,022	(14,308)	8,133	23	(5,526)	(28,260)
General revenues:								
Investment earnings	2,392	4	105	11	-	28	33	36,800
Payments from State of Indiana	-	754	-	7,649	-	-	9,772	18,175
Other	484	-	323	-	-	-	-	872
Total general revenues	2,876	758	428	7,660	-	28	9,805	55,847
Change in net position	(584)	(891)	5,450	(6,648)	8,133	51	4,279	27,587
Net position - beginning	138,342	107,906	117,494	49,134	6,036	9,490	4,652	1,152,891
Net position - ending	\$ 137,758	\$ 107,015	\$ 122,944	\$ 42,486	\$ 14,169	\$ 9,541	\$ 8,931	\$ 1,180,478

State of Indiana
Combining Statement of Net Position
Discretely Presented Component Units -
Colleges and Universities
June 30, 2015
(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	\$ 113,218	\$ 36,261	\$ 161,155	\$ 37,354	\$ 39,363	\$ 387,351
Cash, cash equivalents and investments - restricted	11,950	5,532	16,495	2,920	8,510	45,407
Receivables (net)	36,237	20,220	75,811	12,072	9,389	153,729
Due from primary government	2,493	1,364	4,091	3,476	1,005	12,429
Inventory	1,254	19	15	1,773	2,151	5,212
Prepaid expenses	2,055	1,910	179	18	364	4,526
Investment in direct financing lease	-	-	701	-	-	701
Other assets	16,162	-	10,552	709	313	27,736
Total current assets	183,369	65,306	268,999	58,322	61,095	637,091
Noncurrent assets:						
Cash, cash equivalents and investments - unrestricted	143,445	112,140	211,664	63,040	97,365	627,654
Cash, cash equivalents and investments - restricted	216,328	62,525	27,397	101,326	83,041	490,617
Receivables (net)	8,126	8,114	10,169	6,783	598	33,790
Investment in direct financing lease	-	-	5,589	-	-	5,589
Net pension and OPEB assets	9,799	18,065	-	-	15,081	42,945
Other assets	4,508	3,415	2,116	5,213	222	15,474
Capital assets:						
Capital assets not being depreciated/amortized	27,897	73,854	116,477	9,678	28,473	256,379
Capital assets being depreciated/amortized	997,323	648,546	872,668	339,250	312,816	3,170,603
less accumulated depreciation/amortization	(372,030)	(276,846)	(306,477)	(167,692)	(128,065)	(1,251,110)
Total capital assets, net of depreciation/amortization	653,190	445,554	682,668	181,236	213,224	2,175,872
Total noncurrent assets	1,035,396	649,813	939,603	357,598	409,531	3,391,941
Total assets	1,218,765	715,119	1,208,602	415,920	470,626	4,029,032
Deferred Outflows of Resources						
Accumulated decrease in fair value of hedging derivatives	-	-	-	1,736	215	1,951
Debt refunding loss	-	512	434	-	-	946
Related to pensions	7,590	2,135	2,857	1,326	84	13,992
Total deferred outflows of resources	7,590	2,647	3,291	3,062	299	16,889
Liabilities						
Current liabilities:						
Accounts payable	26,006	11,721	31,098	8,199	11,561	88,585
Interest payable	-	1,200	-	1,467	341	3,008
Unearned revenue	506	5,425	16,495	1,482	3,243	27,151
Accrued liability for compensated absences	-	3,565	9,294	466	1,137	14,462
Other liabilities	7,356	6,303	6,135	3,171	5,706	28,671
Current portion of long-term liabilities	11,605	10,839	24,359	11,691	4,859	63,353
Total current liabilities	45,473	39,053	87,381	26,476	26,847	225,230
Noncurrent liabilities:						
Accrued liability for compensated absences	7,210	533	5,770	2,483	-	15,996
Net pension and OPEB liabilities	26,419	9,494	38,256	18,948	25	93,142
Funds held in trust for others	-	-	-	-	46,108	46,108
Advances from federal government	-	7,513	-	-	1,116	8,629
Revenue bonds/notes payable	204,260	137,894	371,625	100,606	55,992	870,377
Derivative instrument liability	-	-	-	1,736	215	1,951
Other noncurrent liabilities	11,062	31,704	656	19	-	43,441
Total noncurrent liabilities	248,951	187,138	416,307	123,792	103,456	1,079,644
Total liabilities	294,424	226,191	503,688	150,268	130,303	1,304,874
Deferred Inflows of Resources						
Service concession arrangement receipts	-	1,456	-	-	-	1,456
Related to pensions	6,759	1,898	3,899	1,150	127	13,833
Total deferred inflows of resources	6,759	3,354	3,899	1,150	127	15,289
Net Position						
Net investment in capital assets	452,275	278,169	261,339	65,511	152,099	1,209,393
Restricted - nonexpendable:						
Permanent funds	-	39,350	-	-	-	39,350
Instruction and research	24,101	-	1,300	7,689	-	33,090
Student aid	40,367	689	26,315	27,250	18,530	113,151
Other purposes	8,526	2,724	3,344	7,315	5,080	26,989
Restricted - expendable:						
Grants/constitutional restrictions	3,776	5,240	12,605	-	2,605	24,226
Future debt service	2,362	-	-	119	-	2,481
Instruction and research	63,549	3,840	102	14,202	-	81,693
Student aid	50,341	2,164	4,425	29,805	8,327	95,062
Endowments	-	10,254	2,822	-	-	13,076
Capital projects	10,707	5,417	72,920	7,181	3,565	99,790
Other purposes	26,813	1,436	2,350	2,350	3,317	44,154
Unrestricted	242,355	138,938	316,784	98,254	146,972	943,303
Total net position	\$ 925,172	\$ 488,221	\$ 704,306	\$ 267,564	\$ 340,495	\$ 2,725,758

**State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Colleges and Universities
For the Year Ended June 30, 2015**
(amounts expressed in thousands)

	Program Revenues				Net (Expense) Revenue and Changes in Net Assets					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Ball State University	Indiana State University	Ivy Tech State College	University of Southern Indiana	Vincennes University	Total
Ball State University	\$ 481,141	\$ 251,485	\$ 13,933	\$ 14,791	\$ (200,932)	\$ -	\$ -	\$ -	\$ -	\$ (200,932)
Indiana State University	243,086	120,840	14,906	12,012	-	(95,328)	-	-	-	(95,328)
Ivy Tech Community College	581,356	148,574	32,873	18,892	-	-	(381,017)	-	-	(381,017)
University of Southern Indiana	149,043	74,110	29,907	698	-	-	-	(44,328)	-	(44,328)
Vincennes University	131,361	48,174	18,427	5,705	-	-	-	-	(59,055)	(59,055)
Total component units	\$ 1,585,987	\$ 643,183	\$ 110,046	\$ 52,098	(200,932)	(95,328)	(381,017)	(44,328)	(59,055)	(780,660)
General revenues:										
Investment earnings					9,501	1,013	4,079	4,779	3,224	22,596
Payments from State of Indiana					143,352	77,157	237,788	54,948	46,395	559,640
Other					67,030	43,064	207,995	2,904	30,308	351,301
Total general revenues					219,883	121,234	449,862	62,631	79,927	933,537
Change in net position					18,951	25,906	68,845	18,303	20,872	152,877
Net position - beginning					906,221	462,315	635,461	249,261	319,623	2,572,881
Net position - ending					\$ 925,172	\$ 488,221	\$ 704,306	\$ 267,564	\$ 340,495	\$ 2,725,758

