

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, 2016
(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	\$ 2,431,800	\$ 52,213	\$ 523,139	\$ 3,007,152
Receivables:				
Taxes (net of allowance for uncollectible accounts)	117,837	1,919	-	119,756
Accounts	34,874	93	-	34,967
Grants	402,527	-	-	402,527
Interest	117	-	2	119
Interfund loans	8,000	-	-	8,000
Due from component unit	15,485	-	-	15,485
Prepaid expenditures	301	43	-	344
Loans	452,796	-	-	452,796
Other	51	-	-	51
Total assets	<u>3,463,788</u>	<u>54,268</u>	<u>523,141</u>	<u>4,041,197</u>
Total assets and deferred outflow of resources	<u>\$ 3,463,788</u>	<u>\$ 54,268</u>	<u>\$ 523,141</u>	<u>\$ 4,041,197</u>
LIABILITIES				
Accounts payable	\$ 542,626	\$ 1,447	\$ -	\$ 544,073
Salaries and benefits payable	30,331	-	-	30,331
Interfund loans	339,961	-	-	339,961
Interfund services used	4,748	-	-	4,748
Intergovernmental payable	133,546	-	-	133,546
Due to component unit	89	-	-	89
Tax refunds payable	7,096	-	-	7,096
Accrued liability for compensated absences-current	2,583	-	-	2,583
Other payables	82	-	-	82
Total liabilities	<u>1,061,062</u>	<u>1,447</u>	<u>-</u>	<u>1,062,509</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	18,321	-	-	18,321
Total deferred inflow of resources	<u>18,321</u>	<u>-</u>	<u>-</u>	<u>18,321</u>
FUND BALANCE				
Nonspendable	19,300	43	501,125	520,468
Committed	828,003	-	22,016	850,019
Assigned	1,921,803	52,778	-	1,974,581
Unassigned	(384,701)	-	-	(384,701)
Total fund balance	<u>2,384,405</u>	<u>52,821</u>	<u>523,141</u>	<u>2,960,367</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 3,463,788</u>	<u>\$ 54,268</u>	<u>\$ 523,141</u>	<u>\$ 4,041,197</u>

State of Indiana
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2016
(amounts expressed in thousands)

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Total
Revenues:				
Taxes:				
Income	\$ 152	\$ -	\$ -	\$ 152
Sales	82,855	-	-	82,855
Fuels	807,576	-	-	807,576
Gaming	577,009	-	-	577,009
Alcohol and tobacco	153,110	19,164	-	172,274
Insurance	4,989	-	-	4,989
Financial Institutions	119,160	-	-	119,160
Other	14,678	-	-	14,678
Total taxes	1,759,529	19,164	-	1,778,693
Current service charges	1,400,733	1,962	-	1,402,695
Investment income	2,109	-	15,084	17,193
Sales/rents	19,043	259	-	19,302
Grants	5,352,552	1,366	-	5,353,918
Other	68,060	-	-	68,060
Total revenues	8,602,026	22,751	15,084	8,639,861
Expenditures:				
Current:				
General government	389,495	-	2	389,497
Public safety	460,518	-	-	460,518
Health	330,233	-	-	330,233
Welfare	2,986,299	-	-	2,986,299
Conservation, culture and development	474,144	-	-	474,144
Education	1,387,755	-	-	1,387,755
Transportation	2,466,422	-	202	2,466,624
Debt service:				
Capital lease principal	54,611	-	-	54,611
Capital lease interest	40,333	-	-	40,333
Capital outlay	-	15,715	-	15,715
Total expenditures	8,589,810	15,715	204	8,605,729
Excess (deficiency) of revenues over (under) expenditures	12,216	7,036	14,880	34,132
Other financing sources (uses):				
Transfers in	2,197,231	1,184	-	2,198,415
Transfers (out)	(2,223,312)	(16)	(83,156)	(2,306,484)
Proceeds from capital lease	3,812	-	-	3,812
Total other financing sources (uses)	(22,269)	1,168	(83,156)	(104,257)
Net change in fund balances	(10,053)	8,204	(68,276)	(70,125)
Fund Balance July 1, as restated	2,394,458	44,617	591,417	3,030,492
Fund Balance June 30	\$ 2,384,405	\$ 52,821	\$ 523,141	\$ 2,960,367

State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2016
(amounts expressed in thousands)

	<u>STATE GAMING FUND</u>	<u>MOTOR VEHICLE HIGHWAY</u>	<u>MOTOR VEHICLE COMMISSION</u>	<u>BUILD INDIANA FUND</u>
ASSETS				
Cash, cash equivalents and investments- unrestricted	\$ 5,839	\$ 73,874	\$ 32,649	\$ 6,808
Receivables:				
Taxes (net of allowance for uncollectible accounts)	4,775	13,971	-	-
Accounts	-	3,210	5,614	-
Grants	-	-	-	-
Interest	-	-	-	-
Interfund loans	-	8,000	-	-
Due from component unit	-	-	-	15,485
Prepaid expenditures	-	-	-	-
Loans	-	-	-	-
Other	-	-	-	-
Total assets	<u>10,614</u>	<u>99,055</u>	<u>38,263</u>	<u>22,293</u>
Total assets and deferred outflow of resources	<u>\$ 10,614</u>	<u>\$ 99,055</u>	<u>\$ 38,263</u>	<u>\$ 22,293</u>
LIABILITIES				
Accounts payable	\$ 36	\$ 51	\$ 2,109	\$ 430
Salaries and benefits payable	90	-	2,510	7
Interfund loans	-	-	-	-
Interfunds services used	32	36	118	-
Intergovernmental payable	150	37,087	-	-
Due to component unit	-	-	-	-
Tax refunds payable	-	3,243	-	-
Accrued liability for compensated absences-current	7	-	187	-
Other payables	-	-	-	-
Total liabilities	<u>315</u>	<u>40,417</u>	<u>4,924</u>	<u>437</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	19	1,795	-	-
Total deferred inflow of resources	<u>19</u>	<u>1,795</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable	-	-	-	-
Committed	6,995	-	-	-
Assigned	3,285	56,843	33,339	21,856
Unassigned	-	-	-	-
Total fund balance	<u>10,280</u>	<u>56,843</u>	<u>33,339</u>	<u>21,856</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 10,614</u>	<u>\$ 99,055</u>	<u>\$ 38,263</u>	<u>\$ 22,293</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>
\$ 419,731	\$ 195,706	\$ 314,420	\$ 146,812	\$ 17,679
2,689	19,610	3,309	-	5,288
9,548	-	814	5,224	369
4	-	1,642	-	-
-	-	32	45	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
12,262	-	227	-	-
-	-	1	28	-
<u>444,234</u>	<u>215,316</u>	<u>320,445</u>	<u>152,109</u>	<u>23,336</u>
<u>\$ 444,234</u>	<u>\$ 215,316</u>	<u>\$ 320,445</u>	<u>\$ 152,109</u>	<u>\$ 23,336</u>
\$ 29,958	\$ 7,986	\$ 76,638	\$ 28,986	\$ -
7,471	-	747	26	-
8,000	-	-	-	-
676	-	146	10	-
-	-	-	-	7,075
-	-	-	-	-
-	-	376	-	4
624	-	59	1	-
-	-	1	28	-
<u>46,729</u>	<u>7,986</u>	<u>77,967</u>	<u>29,051</u>	<u>7,079</u>
<u>283</u>	<u>9,930</u>	<u>1,529</u>	<u>-</u>	<u>696</u>
<u>283</u>	<u>9,930</u>	<u>1,529</u>	<u>-</u>	<u>696</u>
-	-	-	-	-
-	197,400	10,751	-	-
397,222	-	230,198	123,058	15,561
-	-	-	-	-
<u>397,222</u>	<u>197,400</u>	<u>240,949</u>	<u>123,058</u>	<u>15,561</u>
<u>\$ 444,234</u>	<u>\$ 215,316</u>	<u>\$ 320,445</u>	<u>\$ 152,109</u>	<u>\$ 23,336</u>

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State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2016
(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	\$ 90,001	\$ 136,153	\$ -	\$ -
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	-	-	-
Accounts	-	-	-	129
Grants	-	-	11,576	7,829
Interest	-	-	-	-
Interfund loans	-	-	-	-
Due from component unit	-	-	-	-
Prepaid expenditures	-	-	-	-
Loans	-	439,269	-	-
Other	-	22	-	-
Total assets	<u>90,001</u>	<u>575,444</u>	<u>11,576</u>	<u>7,958</u>
Total assets and deferred outflow of resources	<u>\$ 90,001</u>	<u>\$ 575,444</u>	<u>\$ 11,576</u>	<u>\$ 7,958</u>
LIABILITIES				
Accounts payable	\$ 3,384	\$ 1	\$ 8,626	\$ 3,802
Salaries and benefits payable	14	-	215	1,738
Interfund loans	-	-	3,276	5,411
Interfunds services used	3	-	42	617
Intergovernmental payable	-	-	11,570	-
Due to component unit	-	-	-	-
Tax refunds payable	-	-	-	-
Accrued liability for compensated absences- current	1	-	15	164
Other payables	-	22	-	-
Total liabilities	<u>3,402</u>	<u>23</u>	<u>23,744</u>	<u>11,732</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable	-	-	-	-
Committed	-	575,421	-	-
Assigned	86,599	-	-	-
Unassigned	-	-	(12,168)	(3,774)
Total fund balance	<u>86,599</u>	<u>575,421</u>	<u>(12,168)</u>	<u>(3,774)</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 90,001</u>	<u>\$ 575,444</u>	<u>\$ 11,576</u>	<u>\$ 7,958</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>
\$ 117,062	\$ -	\$ -	\$ 875,066	\$ 2,431,800
-	-	-	68,195	117,837
387	-	265	9,314	34,874
179,756	40,931	110,503	50,286	402,527
-	-	-	40	117
-	-	-	-	8,000
-	-	-	-	15,485
301	-	-	-	301
-	-	-	1,038	452,796
-	-	-	-	51
<u>297,506</u>	<u>40,931</u>	<u>110,768</u>	<u>1,003,939</u>	<u>3,463,788</u>
\$ 297,506	\$ 40,931	\$ 110,768	\$ 1,003,939	\$ 3,463,788
\$ 200,058	\$ 12,587	\$ 96,666	\$ 71,308	\$ 542,626
76	932	8,531	7,974	30,331
-	15,751	307,523	-	339,961
10	129	1,813	1,116	4,748
-	75,743	-	1,921	133,546
-	-	-	89	89
-	-	-	3,473	7,096
4	88	695	738	2,583
23	-	-	8	82
<u>200,171</u>	<u>105,230</u>	<u>415,228</u>	<u>86,627</u>	<u>1,061,062</u>
-	-	-	4,069	18,321
-	-	-	4,069	18,321
301	-	-	18,999	19,300
-	-	-	37,436	828,003
97,034	-	-	856,808	1,921,803
-	(64,299)	(304,460)	-	(384,701)
<u>97,335</u>	<u>(64,299)</u>	<u>(304,460)</u>	<u>913,243</u>	<u>2,384,405</u>
\$ 297,506	\$ 40,931	\$ 110,768	\$ 1,003,939	\$ 3,463,788

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended June 30, 2016
(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	-	71,655	-	-
Fuels	-	414,627	-	-
Gaming	551,522	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	-	-
Total taxes	<u>551,522</u>	<u>486,282</u>	<u>-</u>	<u>-</u>
Current service charges	1,831	282,626	97,257	253,503
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	<u>553,353</u>	<u>768,908</u>	<u>97,257</u>	<u>253,503</u>
Expenditures:				
Current:				
General government	116,704	-	-	365
Public safety	-	(43)	79,362	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	3,450
Transportation	-	394,426	-	2,769
Debt service:				
Capital lease principal	-	-	-	-
Capital lease interest	-	-	-	-
Total expenditures	<u>116,704</u>	<u>394,383</u>	<u>79,362</u>	<u>6,584</u>
Excess (deficiency) of revenues over (under) expenditures	<u>436,649</u>	<u>374,525</u>	<u>17,895</u>	<u>246,919</u>
Other financing sources (uses):				
Transfers in	601	34,632	-	3,632
Transfers (out)	(441,057)	(406,831)	-	(248,411)
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	<u>(440,456)</u>	<u>(372,199)</u>	<u>-</u>	<u>(244,779)</u>
Net change in fund balances	(3,807)	2,326	17,895	2,140
Fund Balance July 1, as restated	14,087	54,517	15,444	19,716
Fund Balance June 30	<u>\$ 10,280</u>	<u>\$ 56,843</u>	<u>\$ 33,339</u>	<u>\$ 21,856</u>

STATE HIGHWAY FUND	INDIANA CHECK- UP PLAN	FUND 6000 PROGRAMS	PATIENTS COMPENSATION FUND	ROAD & STREET, PRIMARY HIGHWAY
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	2,132	-	-
31,145	-	52	-	199,478
-	-	747	-	-
-	116,475	-	-	-
-	-	-	-	-
-	-	119,160	-	-
-	-	14,460	-	-
<u>31,145</u>	<u>116,475</u>	<u>136,551</u>	-	<u>199,478</u>
24,997	-	118,366	124,520	18,425
200	-	254	310	-
1,684	-	5,422	-	-
150	-	14,922	-	-
<u>52,891</u>	-	<u>9,254</u>	-	-
<u>111,067</u>	<u>116,475</u>	<u>284,769</u>	<u>124,830</u>	<u>217,903</u>
-	-	127,609	-	-
-	-	37,081	98,817	-
-	8,775	1,376	-	-
-	-	2,170	-	-
-	-	13,945	-	-
-	-	8,329	-	-
502,033	-	2,633	-	77,217
54,551	-	26	-	-
<u>40,330</u>	-	<u>1</u>	-	-
<u>596,914</u>	<u>8,775</u>	<u>193,170</u>	<u>98,817</u>	<u>77,217</u>
<u>(485,847)</u>	<u>107,700</u>	<u>91,599</u>	<u>26,013</u>	<u>140,686</u>
787,280	-	34,620	-	-
(274,506)	(195,130)	(112,136)	(8)	(138,918)
<u>3,687</u>	-	-	-	-
<u>516,461</u>	<u>(195,130)</u>	<u>(77,516)</u>	<u>(8)</u>	<u>(138,918)</u>
30,614	(87,430)	14,083	26,005	1,768
<u>366,608</u>	<u>284,830</u>	<u>226,866</u>	<u>97,053</u>	<u>13,793</u>
<u>\$ 397,222</u>	<u>\$ 197,400</u>	<u>\$ 240,949</u>	<u>\$ 123,058</u>	<u>\$ 15,561</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, 2016
(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	136,938	4,140	-	597
Investment income	8	368	-	-
Sales/rents	-	-	-	-
Grants	-	-	1,759,187	138,176
Other	-	4	2	2
Total revenues	136,946	4,512	1,759,189	138,775
Expenditures:				
Current:				
General government	-	232	4,430	-
Public safety	-	-	4,101	5,140
Health	45,306	-	144,926	-
Welfare	-	-	1,267,966	231
Conservation, culture and development	-	-	4,508	132,281
Education	48	-	416,132	446
Transportation	-	-	-	-
Debt service:				
Capital lease principal	-	-	-	-
Capital lease interest	-	-	-	-
Total expenditures	45,354	232	1,842,063	138,098
Excess (deficiency) of revenues over expenditures	91,592	4,280	(82,874)	677
Other financing sources (uses):				
Transfers in	-	-	60,986	3,798
Transfers (out)	(71,170)	-	(1,722)	(1,138)
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	(71,170)	-	59,264	2,660
Net change in fund balances	20,422	4,280	(23,610)	3,337
Fund Balance July 1, as restated	66,177	571,141	11,442	(7,111)
Fund Balance June 30	\$ 86,599	\$ 575,421	\$ (12,168)	\$ (3,774)

<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>
\$ -	\$ -	\$ -	\$ 152	\$ 152
-	-	-	9,068	82,855
-	-	-	162,274	807,576
-	-	-	24,740	577,009
-	-	-	36,635	153,110
-	-	-	4,989	4,989
-	-	-	-	119,160
-	-	-	218	14,678
-	-	-	238,076	1,759,529
-	-	1,024	336,509	1,400,733
-	-	-	969	2,109
-	-	-	11,937	19,043
1,115,557	702,395	1,327,769	294,396	5,352,552
24	-	-	5,883	68,060
<u>1,115,581</u>	<u>702,395</u>	<u>1,328,793</u>	<u>887,770</u>	<u>8,602,026</u>
2,204	702	21,877	115,372	389,495
20,594	1,218	10,987	203,261	460,518
321	-	119,841	9,688	330,233
-	103,819	1,522,831	89,282	2,986,299
1,342	29,248	2,189	290,631	474,144
-	634,397	5,404	319,549	1,387,755
1,300,431	-	-	186,913	2,466,422
-	-	34	-	54,611
-	-	2	-	40,333
<u>1,324,892</u>	<u>769,384</u>	<u>1,683,165</u>	<u>1,214,696</u>	<u>8,589,810</u>
(209,311)	(66,989)	(354,372)	(326,926)	12,216
269,866	37,036	391,038	573,742	2,197,231
(8,794)	(1,220)	(54,242)	(268,029)	(2,223,312)
-	-	125	-	3,812
<u>261,072</u>	<u>35,816</u>	<u>336,921</u>	<u>305,713</u>	<u>(22,269)</u>
51,761	(31,173)	(17,451)	(21,213)	(10,053)
45,574	(33,126)	(287,009)	934,456	2,394,458
<u>\$ 97,335</u>	<u>\$ (64,299)</u>	<u>\$ (304,460)</u>	<u>\$ 913,243</u>	<u>\$ 2,384,405</u>

State of Indiana
Combining Balance Sheet
Non-Major Capital Project Funds
June 30, 2016
(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	\$ 639	\$ 40,610	\$ 10,964	\$ 52,213
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	1,919	-	1,919
Accounts	93	-	-	93
Prepaid expenditures	-	43	-	43
Total assets	<u>732</u>	<u>42,572</u>	<u>10,964</u>	<u>54,268</u>
Total assets and deferred outflow of resources	<u>\$ 732</u>	<u>\$ 42,572</u>	<u>\$ 10,964</u>	<u>\$ 54,268</u>
LIABILITIES				
Accounts payable	\$ 103	\$ 954	\$ 390	\$ 1,447
Total liabilities	<u>103</u>	<u>954</u>	<u>390</u>	<u>1,447</u>
FUND BALANCE				
Nonspendable	-	43	-	43
Assigned	629	41,575	10,574	52,778
Total fund balance	<u>629</u>	<u>41,618</u>	<u>10,574</u>	<u>52,821</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 732</u>	<u>\$ 42,572</u>	<u>\$ 10,964</u>	<u>\$ 54,268</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, 2016
(amounts expressed in thousands)

	State Police Building Commission	Post War Construction	Other Non-Major Capital Projects Funds	Total
Revenues:				
Taxes:				
Alcohol and tobacco	\$ -	\$ 19,164	\$ -	\$ 19,164
Current service charges	1,962	-	-	1,962
Sales/rents	259	-	-	259
Grants	-	-	1,366	1,366
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	2,221	19,164	1,366	22,751
Expenditures:				
Current:				
Capital outlay	3,484	10,611	1,620	15,715
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	3,484	10,611	1,620	15,715
Excess (deficiency) of revenues over (under) expenditures				
	<hr/>	<hr/>	<hr/>	<hr/>
	(1,263)	8,553	(254)	7,036
Other financing sources (uses):				
Transfers in	-	-	1,184	1,184
Transfers (out)	-	-	(16)	(16)
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	1,168	1,168
Net change in fund balances				
	<hr/>	<hr/>	<hr/>	<hr/>
	(1,263)	8,553	914	8,204
Fund Balance July 1, as restated				
	<hr/>	<hr/>	<hr/>	<hr/>
	1,892	33,065	9,660	44,617
Fund Balance June 30				
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 629	\$ 41,618	\$ 10,574	\$ 52,821

State of Indiana
Combining Balance Sheet
Non-Major Permanent Funds
June 30, 2016
(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	\$ 522,009	\$ 1,130	\$ 523,139
Receivables:			
Interest	2	-	2
Total assets	<u>522,011</u>	<u>1,130</u>	<u>523,141</u>
Total assets and deferred outflow of resources	<u>\$ 522,011</u>	<u>\$ 1,130</u>	<u>\$ 523,141</u>
FUND BALANCE			
Nonspendable	500,000	1,125	501,125
Committed	22,011	5	22,016
Total fund balance	<u>522,011</u>	<u>1,130</u>	<u>523,141</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 522,011</u>	<u>\$ 1,130</u>	<u>\$ 523,141</u>

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Permanent Funds
For the Year Ended June 30, 2016
(amounts expressed in thousands)

	<u>Next Generation Trust Fund</u>	<u>Other Non-Major Permanent Funds</u>	<u>Total</u>
Revenues:			
Taxes:			
Investment income	\$ 15,081	\$ 3	\$ 15,084
Total revenues	<u>15,081</u>	<u>3</u>	<u>15,084</u>
Expenditures:			
Current:			
General government	-	2	2
Transportation	<u>202</u>	<u>-</u>	<u>202</u>
Total expenditures	<u>202</u>	<u>2</u>	<u>204</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,879</u>	<u>1</u>	<u>14,880</u>
Other financing sources (uses):			
Transfers (out)	<u>(83,156)</u>	<u>-</u>	<u>(83,156)</u>
Total other financing sources (uses)	<u>(83,156)</u>	<u>-</u>	<u>(83,156)</u>
Net change in fund balances	(68,277)	1	(68,276)
Fund Balance July 1, as restated	<u>590,288</u>	<u>1,129</u>	<u>591,417</u>
Fund Balance June 30	<u><u>\$ 522,011</u></u>	<u><u>\$ 1,130</u></u>	<u><u>\$ 523,141</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, 2016
(amounts expressed in thousands)

	State Gaming Fund			Variance to Final Budget
	Budget		Actual	
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	562,966	562,966	557,161	(5,805)
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	562,966	562,966	557,161	(5,805)
Current service charges	1,420	1,420	1,831	411
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	564,386	564,386	558,992	(5,394)
Expenditures:				
Current:				
General government	3,110	595,501	116,654	478,847
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Debt service:				
Capital lease principal	-	-	-	-
Capital lease interest	-	-	-	-
Total expenditures	3,110	595,501	116,654	478,847
Excess of revenues over (under) expenditure	561,276	(31,115)	442,338	(473,453)
Other financing sources (uses):				
Total other financing sources (uses)	(440,456)	(440,456)	(440,456)	-
Net change in fund balances	\$ 120,820	\$ (471,571)	1,882	\$ 473,453
Fund balances July 1, as restated			3,927	
Fund balances June 30			\$ 5,809	

Motor Vehicle Highway Fund				Motor Vehicle Commission			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72,693	72,693	72,634	(59)	-	-	-	-
406,940	406,940	415,102	8,162	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
479,633	479,633	487,736	8,103	-	-	-	-
271,962	271,962	282,729	10,767	95,226	95,226	97,185	1,959
-	-	-	-	-	-	-	-
150	150	-	(150)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>751,745</u>	<u>751,745</u>	<u>770,465</u>	<u>18,720</u>	<u>95,226</u>	<u>95,226</u>	<u>97,185</u>	<u>1,959</u>
-	-	-	-	-	-	-	-
-	-	3	(3)	121,156	80,121	79,407	714
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
372,721	796,886	390,599	406,287	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>372,721</u>	<u>796,886</u>	<u>390,602</u>	<u>406,284</u>	<u>121,156</u>	<u>80,121</u>	<u>79,407</u>	<u>714</u>
379,024	(45,141)	379,863	(425,004)	(25,930)	15,105	17,778	(2,673)
<u>(372,199)</u>	<u>(372,199)</u>	<u>(372,199)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 6,825</u>	<u>\$ (417,340)</u>	7,664	<u>\$ 425,004</u>	<u>\$ (25,930)</u>	<u>\$ 15,105</u>	17,778	<u>\$ 2,673</u>
		74,196				13,064	
		<u>\$ 81,860</u>				<u>\$ 30,842</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, 2016
(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	182,459	182,459	251,161	68,702
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	<u>182,459</u>	<u>182,459</u>	<u>251,161</u>	<u>68,702</u>
Expenditures:				
Current:				
General government	6,165	256,678	365	256,313
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	5,462	4,577	3,444	1,133
Transportation	2,753	2,753	2,601	152
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	<u>14,380</u>	<u>264,008</u>	<u>6,410</u>	<u>257,598</u>
Excess of revenues over (under) expenditures:	168,079	(81,549)	244,751	(326,300)
Other financing sources (uses):				
Total other financing sources (uses)	<u>(244,779)</u>	<u>(244,779)</u>	<u>(244,779)</u>	<u>-</u>
Net change in fund balances	<u>\$ (76,700)</u>	<u>\$ (326,328)</u>	<u>(28)</u>	<u>\$ 326,300</u>
Fund balances July 1, as restated			<u>6,814</u>	
Fund balances June 30			<u>\$ 6,786</u>	

State Highway Fund				Indiana Check-Up Plan			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30,198	30,198	31,133	935	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	116,795	116,795	117,613	818
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
30,198	30,198	31,133	935	116,795	116,795	117,613	818
23,144	23,144	25,010	1,866	-	-	-	-
175	175	200	25	-	-	-	-
2,273	2,273	1,489	(784)	-	-	-	-
1,282	1,282	188	(1,094)	-	-	-	-
70,293	70,293	53,001	(17,292)	-	-	-	-
127,365	127,365	111,021	(16,344)	116,795	116,795	117,613	818
10,800	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	131,472	938	3,187	(2,249)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
938,518	977,815	502,271	475,544	-	-	-	-
-	-	54,551	(54,551)	-	-	-	-
-	-	40,330	(40,330)	-	-	-	-
949,318	977,815	597,152	380,663	131,472	938	3,187	(2,249)
(821,953)	(850,450)	(486,131)	(364,319)	(14,677)	115,857	114,426	1,431
512,774	512,774	512,774	-	(195,130)	(195,130)	(195,130)	-
<u>\$ (309,179)</u>	<u>\$ (337,676)</u>	26,643	<u>\$ 364,319</u>	<u>\$ (209,807)</u>	<u>\$ (79,273)</u>	(80,704)	<u>\$ (1,431)</u>
		383,600				274,040	
		<u>\$ 410,243</u>				<u>\$ 193,336</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, 2016
(amounts expressed in thousands)

	Fund 6000 Programs			Variance to Final Budget
	Budget		Actual	
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	2,111	2,111	2,115	4
Fuels	-	-	-	-
Gaming	307	307	756	449
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	125,795	125,795	120,198	(5,597)
Other	13,795	13,795	13,891	96
Total taxes	142,008	142,008	136,960	(5,048)
Current service charges	122,230	122,230	119,479	(2,751)
Investment income	130	130	175	45
Sales/rents	7,133	7,133	5,480	(1,653)
Grants	14,725	14,725	14,846	121
Other	6,526	6,526	9,145	2,619
Total revenues	292,752	292,752	286,085	(6,667)
Expenditures:				
Current:				
General government	76,318	349,081	127,863	221,218
Public safety	18,388	79,304	36,299	43,005
Health	2,905	6,927	1,705	5,222
Welfare	794	17,798	1,893	15,905
Conservation, culture and development	3,117	33,074	14,270	18,804
Education	504	15,248	8,342	6,906
Transportation	3,676	3,302	2,338	964
Debt service:				
Principal	-	-	26	(26)
Interest, finance fees	-	-	1	(1)
Total expenditures	105,702	504,734	192,737	311,997
Excess of revenues over (under) expenditure:	187,050	(211,982)	93,348	(305,330)
Other financing sources (uses):				
Total other financing sources (uses)	(77,516)	(77,516)	(77,516)	-
Net change in fund balances	\$ 109,534	\$ (289,498)	15,832	\$ 305,330
Fund balances July 1, as restated			226,331	
Fund balances June 30			\$ 242,163	

Patients Compensation Fund				Road and Street, Primary Highway			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	197,592	197,592	199,408	1,816
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
115,462	115,462	130,179	14,717	197,592	197,592	199,408	1,816
110	110	118	8	17,729	17,729	18,391	662
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>115,572</u>	<u>115,572</u>	<u>130,297</u>	<u>14,725</u>	<u>215,321</u>	<u>215,321</u>	<u>217,799</u>	<u>2,478</u>
-	-	-	-	-	-	-	-
2,402	234,350	90,008	144,342	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	310,891	77,147	233,744
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,402</u>	<u>234,350</u>	<u>90,008</u>	<u>144,342</u>	<u>-</u>	<u>310,891</u>	<u>77,147</u>	<u>233,744</u>
113,170	(118,778)	40,289	(159,067)	215,321	(95,570)	140,652	(236,222)
(8)	(8)	(8)	-	(138,918)	(138,918)	(138,918)	-
<u>\$ 113,162</u>	<u>\$ (118,786)</u>	40,281	<u>\$ 159,067</u>	<u>\$ 76,403</u>	<u>\$ (234,488)</u>	1,734	<u>\$ 236,222</u>
		106,464				15,944	
		<u>\$ 146,745</u>				<u>\$ 17,678</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, 2016
(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	152,143	152,143	136,938	(15,205)
Investment income	67	67	8	(59)
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	3	3	-	(3)
Total revenues	152,213	152,213	136,946	(15,267)
Expenditures:				
Current:				
General government	37,553	25,200	-	25,200
Public safety	-	-	-	-
Health	148,407	55,353	45,301	10,052
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	3,000	3,000	48	2,952
Transportation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	188,960	83,553	45,349	38,204
Excess of revenues over (under) expenditure:	(36,747)	68,660	91,597	(22,937)
Other financing sources (uses):				
Total other financing sources (uses)	(71,170)	(71,170)	(71,170)	-
Net change in fund balances	\$ (107,917)	\$ (2,510)	20,427	\$ 22,937
Fund balances July 1, as restated			68,486	
Fund balances June 30			\$ 88,913	

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Common School Fund				U.S. Department of Agriculture			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,149	3,149	4,140	991	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,859,824	1,859,824	1,760,919	(98,905)
-	-	4	4	10	10	2	(8)
3,149	3,149	4,144	995	1,859,834	1,859,834	1,760,921	(98,913)
-	18,120	-	18,120	521	10,426	4,355	6,071
-	-	-	-	8	7,495	4,178	3,317
-	-	-	-	22,124	223,113	145,517	77,596
-	-	-	-	7,620	1,931,985	1,266,966	665,019
-	-	-	-	691	12,368	4,484	7,884
-	-	-	-	2,498	489,967	418,841	71,126
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	18,120	-	18,120	33,462	2,675,354	1,844,341	831,013
3,149	(14,971)	4,144	(19,115)	1,826,372	(815,520)	(83,420)	(732,100)
-	-	-	-	59,264	59,264	59,264	-
\$ 3,149	\$ (14,971)	4,144	\$ 19,115	\$ 1,885,636	\$ (756,256)	(24,156)	\$ 732,100
		571,001				20,160	
		\$ 575,145				\$ (3,996)	

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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, 2016
(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	5,563	5,563	597	(4,966)
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	139,797	139,797	135,604	(4,193)
Other	10	10	2	(8)
	<u>145,370</u>	<u>145,370</u>	<u>136,203</u>	<u>(9,167)</u>
Total revenues				
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	106	9,581	5,232	4,349
Health	-	-	-	-
Welfare	-	4,365	291	4,074
Conservation, culture and development	35,277	237,856	134,849	103,007
Education	-	971	446	525
Transportation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
	<u>35,383</u>	<u>252,773</u>	<u>140,818</u>	<u>111,955</u>
Total expenditures				
Excess of revenues over (under) expenditure:	109,987	(107,403)	(4,615)	(102,788)
Other financing sources (uses):				
Total other financing sources (uses)	2,660	2,660	2,660	-
Net change in fund balances	<u>\$ 112,647</u>	<u>\$ (104,743)</u>	(1,955)	<u>\$ 102,788</u>
Fund balances July 1, as restated			(5,265)	
Fund balances June 30			<u>\$ (7,220)</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	1	-	(1)
-	-	-	-	-	-	-	-
564	564	-	(564)	-	-	-	-
1,216,084	1,216,084	1,056,957	(159,127)	707,199	707,199	687,270	(19,929)
866	866	24	(842)	13	13	-	(13)
<u>1,217,514</u>	<u>1,217,514</u>	<u>1,056,981</u>	<u>(160,533)</u>	<u>707,213</u>	<u>707,213</u>	<u>687,270</u>	<u>(19,943)</u>
-	6,532	2,214	4,318	-	969	708	261
4,652	56,120	21,691	34,429	576	2,614	1,217	1,397
31	536	374	162	-	-	-	-
-	13	-	13	7,165	248,484	105,761	142,723
3,054	4,216	1,313	2,903	8,580	48,264	31,618	16,646
-	-	-	-	32,488	833,579	639,127	194,452
1,032,074	3,368,615	1,327,673	2,040,942	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,039,811</u>	<u>3,436,032</u>	<u>1,353,265</u>	<u>2,082,767</u>	<u>48,809</u>	<u>1,133,910</u>	<u>778,431</u>	<u>355,479</u>
177,703	(2,218,518)	(296,284)	(1,922,234)	658,404	(426,697)	(91,161)	(335,536)
<u>261,072</u>	<u>261,072</u>	<u>261,072</u>	<u>-</u>	<u>35,816</u>	<u>35,816</u>	<u>35,816</u>	<u>-</u>
<u>\$ 438,775</u>	<u>\$ (1,957,446)</u>	<u>(35,212)</u>	<u>\$ 1,922,234</u>	<u>\$ 694,220</u>	<u>\$ (390,881)</u>	<u>(55,345)</u>	<u>\$ 335,536</u>
		99,236				35,715	
		<u>\$ 64,024</u>				<u>\$ (19,630)</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, 2016
(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	1,058	1,058	1,024	(34)
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	1,202,104	1,202,104	1,288,470	86,366
Other	9	9	-	(9)
Total revenues	<u>1,203,171</u>	<u>1,203,171</u>	<u>1,289,494</u>	<u>86,323</u>
Expenditures:				
Current:				
General government	1,485	33,820	21,909	11,911
Public safety	3,805	18,228	10,816	7,412
Health	64,317	270,944	121,815	149,129
Welfare	339,276	2,292,160	1,527,393	764,767
Conservation, culture and development	3,107	3,712	2,339	1,373
Education	15	4,715	4,287	428
Transportation	-	-	-	-
Debt service:				
Principal	-	-	34	(34)
Interest, finance fees	-	-	2	(2)
Total expenditures	<u>412,005</u>	<u>2,623,579</u>	<u>1,688,595</u>	<u>934,984</u>
Excess of revenues over (under) expenditures:	791,166	(1,420,408)	(399,101)	(1,021,307)
Other financing sources (uses):				
Total other financing sources (uses)	<u>336,796</u>	<u>336,796</u>	<u>336,796</u>	<u>-</u>
Net change in fund balances	<u>\$ 1,127,962</u>	<u>\$ (1,083,612)</u>	<u>(62,305)</u>	<u>\$ 1,021,307</u>
Fund balances July 1, as restated			<u>(219,895)</u>	
Fund balances June 30			<u>\$ (282,200)</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, 2016
(amounts expressed in thousands)

	Other Non-Major Special Revenue Funds			
	Budget		Actual	Variance to
	Original	Final		Final Budget
Revenues:				
Taxes:				
Income	\$ 216	\$ 216	\$ 152	\$ (64)
Sales	8,956	8,956	8,987	31
Fuels	158,330	158,330	163,010	4,680
Gaming	22,882	22,882	24,693	1,811
Unemployment	-	-	-	-
Alcohol and tobacco	35,533	35,533	36,944	1,411
Insurance	4,835	4,835	4,989	154
Financial institutions	-	-	-	-
Other	-	-	15,389	15,389
Total taxes	230,752	230,752	254,164	23,412
Current service charges	318,780	318,780	335,103	16,323
Investment income	523	523	769	246
Sales/rents	11,964	11,964	4,908	(7,056)
Grants	302,107	302,107	280,644	(21,463)
Other	8,281	8,281	5,837	(2,444)
Total revenues	<u>872,407</u>	<u>872,407</u>	<u>881,425</u>	<u>9,018</u>
Expenditures:				
Current:				
General government	98,732	557,924	116,036	441,888
Public safety	244,278	572,611	199,849	372,762
Health	8,454	13,729	9,447	4,282
Welfare	46,382	1,053,644	88,513	965,131
Conservation, culture and development	221,276	636,034	279,857	356,177
Education	4,400	411,480	313,836	97,644
Transportation	147,772	237,480	189,374	48,106
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	<u>771,294</u>	<u>3,482,902</u>	<u>1,196,912</u>	<u>2,285,990</u>
Excess of revenues over (under) expenditur	101,113	(2,610,495)	(315,487)	(2,295,008)
Other financing sources (uses):				
Total other financing sources (uses)	<u>305,713</u>	<u>305,713</u>	<u>305,713</u>	<u>-</u>
Net change in fund balances	<u>\$ 406,826</u>	<u>\$ (2,304,782)</u>	<u>(9,774)</u>	<u>\$ 2,295,008</u>
Fund balances July 1, as restated			<u>860,434</u>	
Fund balances June 30			<u>\$ 850,660</u>	

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)	\$ (132,524)
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)	91,888
Expenditures are recorded when the liability is incurred (GAAP) as opposed to when payment is made (budgetary)	30,015
Funds not subject to legally adopted budget	<u>568</u>
Net change in fund balances (GAAP basis)	<u><u>\$ (10,053)</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, 2016

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Wabash Memorial Bridge	Total
Assets				
Current assets:				
Cash, cash equivalents and investments - unrestricted	\$ 67,826	\$ 9,762	\$ -	\$ 77,588
Accounts	116	399	-	515
Interest	306	-	-	306
Inventory	-	666	-	666
Prepaid expenses	-	89	-	89
Other assets	148	-	-	148
Total current assets	<u>68,396</u>	<u>10,916</u>	<u>-</u>	<u>79,312</u>
Noncurrent assets:				
Capital assets:		-		
Capital assets not being depreciated/amortized	-	63	-	63
Capital assets being depreciated/amortized	-	644	-	644
less accumulated depreciation/amortization	-	(469)	-	(469)
Total capital assets, net of depreciation/amortization	<u>-</u>	<u>238</u>	<u>-</u>	<u>238</u>
Total noncurrent assets	<u>-</u>	<u>238</u>	<u>-</u>	<u>238</u>
Total assets	<u>68,396</u>	<u>11,154</u>	<u>-</u>	<u>79,550</u>
Liabilities				
Current liabilities:				
Accounts payable	-	661	-	661
Claims payable	2,760	-	-	2,760
Salaries and benefits payable	-	509	-	509
Accrued liability for compensated absences	-	214	-	214
Unearned revenue	630	3,734	-	4,364
Other liabilities	25	293	-	318
Total current liabilities	<u>3,415</u>	<u>5,411</u>	<u>-</u>	<u>8,826</u>
Noncurrent liabilities:				
Accrued liability for compensated absences	-	475	-	475
Claims payable	22,679	-	-	22,679
Total noncurrent liabilities	<u>22,679</u>	<u>475</u>	<u>-</u>	<u>23,154</u>
Total liabilities	<u>26,094</u>	<u>5,886</u>	<u>-</u>	<u>31,980</u>
Net position				
Net investment in capital assets	-	238	-	238
Unrestricted (deficit)	42,302	5,030	-	47,332
Total net position	<u>\$ 42,302</u>	<u>\$ 5,268</u>	<u>\$ -</u>	<u>\$ 47,570</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, 2016

(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	\$ 976	\$ 25,782	\$ -	\$ 26,758
Other	-	166	-	166
Total operating revenues	976	25,948	-	26,924
Cost of sales	-	5,064	-	5,064
Gross margin	976	20,884	-	21,860
Operating expenses:				
General and administrative expense	591	16,806	-	17,397
Claims expense	708	-	-	708
Depreciation and amortization	-	32	-	32
Other	-	33	-	33
Total operating expenses	1,299	16,871	-	18,170
Operating income (loss)	(323)	4,013	-	3,690
Nonoperating revenues (expenses):				
Interest and other investment income	3,327	16	-	3,343
Total nonoperating revenues (expenses)	3,327	16	-	3,343
Income before contributions and transfers	3,004	4,029	-	7,033
Transfers (out)	-	(2,158)	(392)	(2,550)
Change in net position	3,004	1,871	(392)	4,483
Total net position, July 1, as restated	39,298	3,397	392	43,087
Total net position, June 30	\$ 42,302	\$ 5,268	\$ -	\$ 47,570

State of Indiana
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Fiscal Year Ended June 30, 2016

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Wabash Memorial Bridge	Total
Cash flows from operating activities:				
Cash received from customers	\$ 970	\$ 25,996	\$ -	\$ 26,966
Cash paid for general and administrative	(578)	(16,606)	-	(17,184)
Cash paid to suppliers	-	(5,102)	-	(5,102)
Cash paid for claims expense	(2,073)	-	-	(2,073)
Net cash provided (used) by operating activities	(1,681)	4,288	-	2,607
Cash flows from noncapital financing activities:				
Transfers out	-	(2,158)	(392)	(2,550)
Net cash provided (used) by noncapital financing activities	-	(2,158)	(392)	(2,550)
Cash flows from capital and related financing activities:				
Acquisition/construction of capital assets	-	(133)	-	(133)
Net cash provided (used) by capital and related financing activities	-	(133)	-	(133)
Cash flows from investing activities:				
Proceeds from sales of investments	13,484	-	-	13,484
Purchase of investments	(11,511)	-	-	(11,511)
Interest income (expense) on investments	2,081	16	-	2,097
Net cash provided (used) by investing activities	4,054	16	-	4,070
Net increase (decrease) in cash and cash equivalents	2,373	2,013	(392)	3,994
Cash and cash equivalents, July 1	3,589	7,414	392	11,395
Cash and cash equivalents, June 30	\$ 5,962	\$ 9,427	\$ -	\$ 15,389
Reconciliation of cash , cash equivalents and investments:				
Cash and cash equivalents unrestricted at end of year	\$ 5,962	\$ 9,427	\$ -	\$ 15,389
Investments unrestricted	61,864	335	-	62,199
Cash, cash equivalents and investments per balance sheet	\$ 67,826	\$ 9,762	\$ -	\$ 77,588
Noncash investing, capital and financing activities:				
Increase (Decrease) in fair value of investments	\$ 1,973	\$ -	\$ -	\$ 1,973

State of Indiana
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Fiscal Year Ended June 30, 2016

(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)	\$ (323)	\$ 4,013	\$ -	\$ 3,690
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization expense	-	32	-	32
(Increase) decrease in receivables	27	(155)	-	(128)
(Increase) decrease in inventory	-	(38)	-	(38)
(Increase) decrease in prepaid expenses	-	(7)	-	(7)
Increase (decrease) in claims payable	(1,365)	-	-	(1,365)
Increase (decrease) in unearned revenue	(31)	203	-	172
Increase (decrease) in salaries payable	-	108	-	108
Increase (decrease) in compensated absences	-	137	-	137
Increase (decrease) in other payables	11	(5)	-	6
Net cash provided (used) by operating activities	<u>\$ (1,681)</u>	<u>\$ 4,288</u>	<u>\$ -</u>	<u>\$ 2,607</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, 2016**
(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
Assets									
Current assets:									
Cash, cash equivalents and investments - unrestricted	\$ 2,975	\$ 29,947	\$ 21,235	\$ 9,601	\$ 64,953	\$ 5,289	\$ 987	\$ 82	\$ 135,069
Receivables:									
Accounts	3,258	1,031	1,111	1,189	16,718	178	23	-	23,508
Interfund services provided	399	10,526	-	-	-	-	-	-	10,925
Inventory	3,578	122	-	-	-	-	-	-	3,700
Total current assets	10,210	41,626	22,346	10,790	81,671	5,467	1,010	82	173,202
Noncurrent assets:									
Capital assets:									
Capital assets being depreciated/amortized less accumulated depreciation/amortization	15,429	78,756	-	-	1,290	-	-	-	95,475
Total capital assets, net of depreciation/amortization	(11,519)	(54,076)	-	-	(97)	-	-	-	(65,692)
Total noncurrent assets	3,910	24,680	-	-	1,193	-	-	-	29,783
Total noncurrent assets	3,910	24,680	-	-	1,193	-	-	-	29,783
Total assets	14,120	66,306	22,346	10,790	82,864	5,467	1,010	82	202,985
Deferred Outflows of Resources									
Related to pensions	2,205	7,110	-	-	-	-	1,665	90	11,070
Total deferred outflows of resources	2,205	7,110	-	-	-	-	1,665	90	11,070
Liabilities									
Current liabilities:									
Accounts payable	2,663	7,506	3,009	4,509	39,651	391	124	-	57,853
Salaries and benefits payable	269	988	-	-	41	-	244	16	1,558
Accrued liability for compensated absences	391	2,048	-	-	33	-	315	27	2,814
Unearned revenue	5	-	-	-	-	-	-	-	5
Other liabilities	4	-	-	-	-	-	-	-	4
Total current liabilities	3,332	10,542	3,009	4,509	39,725	391	683	43	62,234
Noncurrent liabilities:									
Accrued liability for compensated absences	310	1,606	-	-	24	-	259	21	2,220
Net pension liability	4,844	15,620	-	-	-	-	3,658	198	24,320
Total noncurrent liabilities	5,154	17,226	-	-	24	-	3,917	219	26,540
Total liabilities	8,486	27,768	3,009	4,509	39,749	391	4,600	262	88,774
Deferred Inflows of Resources									
Related to pensions	528	1,702	-	-	-	-	399	22	2,651
Total deferred inflows of resources	528	1,702	-	-	-	-	399	22	2,651
Net position									
Net investment in capital assets	3,910	24,680	-	-	1,193	-	-	-	29,783
Unrestricted (deficit)	3,401	19,266	19,337	6,281	41,922	5,076	(2,324)	(112)	92,847
Total net position	\$ 7,311	\$ 43,946	\$ 19,337	\$ 6,281	\$ 43,115	\$ 5,076	\$ (2,324)	\$ (112)	\$ 122,630

State of Indiana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Fiscal Year Ended June 30, 2016

(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	\$ 32,707	\$ 143,054	\$ 33,556	\$ 22,434	\$ 345,775	\$ 4,947	\$ -	\$ -	\$ 582,473
Charges for services	-	74	-	-	-	-	9,323	466	9,863
Other	3	-	-	731	-	-	-	-	734
Total operating revenues	32,710	143,128	33,556	23,165	345,775	4,947	9,323	466	593,070
Cost of sales	17,660	1,711	-	-	-	-	-	-	19,371
Gross margin	15,050	141,417	33,556	23,165	345,775	4,947	9,323	466	573,699
Operating expenses:									
General and administrative expense	14,003	129,145	1,422	600	16,032	242	9,168	514	171,126
Health / disability benefit payments	-	-	24,927	18,936	319,573	2,608	-	-	366,044
Depreciation and amortization	335	10,792	-	-	48	-	-	-	11,175
Total operating expenses	14,338	139,937	26,349	19,536	335,653	2,850	9,168	514	548,345
Operating income (loss)	712	1,480	7,207	3,629	10,122	2,097	155	(48)	25,354
Nonoperating revenues (expenses):									
Interest and other investment income	1	-	-	-	-	-	-	-	1
Gain (Loss) on disposition of assets	10	(365)	-	-	-	-	-	-	(375)
Contributions to other postemployment benefits	-	-	(7,450)	-	(5,268)	(1,127)	-	-	(13,845)
Other	-	21	-	-	-	-	-	-	21
Total nonoperating revenues (expenses)	11	(364)	(7,450)	-	(5,268)	(1,127)	-	-	(14,198)
Income before contributions and transfers	723	1,116	(243)	3,629	4,854	970	155	(48)	11,156
Capital contributions	-	9,099	-	-	-	-	-	-	9,099
Transfers in	-	58	-	-	-	-	-	-	58
Change in net position	723	10,273	(243)	3,629	4,854	970	155	(48)	20,313
Total net position, July 1, as restated	6,588	33,673	19,580	2,652	38,261	4,106	(2,479)	(64)	102,317
Total net position, June 30	\$ 7,311	\$ 43,946	\$ 19,337	\$ 6,281	\$ 43,115	\$ 5,076	\$ (2,324)	\$ (112)	\$ 122,630

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2016
(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	\$ 34,039	\$ 141,478	\$ 34,473	\$ 23,577	\$ 350,185	\$ 5,091	\$ 9,299	\$ 466	\$ 598,608
Cash paid for general and administrative	(14,392)	(129,143)	(1,422)	(600)	(16,316)	(242)	(9,307)	(489)	(171,911)
Cash paid for salary/health/disability benefit payments	-	-	(24,359)	(19,231)	(316,855)	(2,591)	-	-	(363,036)
Cash paid to suppliers	(18,253)	1,206	-	-	-	-	-	-	(17,047)
Net cash provided (used) by operating activities	1,394	13,541	8,692	3,746	17,014	2,258	(8)	(23)	46,614
Cash flows from noncapital financing activities:									
Transfers in	-	58	-	-	-	-	-	-	58
Contributions to other postemployment benefits	-	-	(7,450)	-	(5,268)	(1,127)	-	-	(13,845)
Other	-	21	-	-	-	-	-	-	21
Net cash provided (used) by noncapital financing	-	79	(7,450)	-	(5,268)	(1,127)	-	-	(13,766)
Cash flows from capital and related financing activities:									
Acquisition/construction of capital assets	(25)	(18,828)	-	-	-	-	-	-	(18,853)
Proceeds from sale of assets	11	617	-	-	-	-	-	-	628
Capital contributions	-	9,099	-	-	-	-	-	-	9,099
Net cash provided (used) by capital and related financing activities	(14)	(9,112)	-	-	-	-	-	-	(9,126)
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	1,381	4,508	1,242	3,746	11,746	1,131	(8)	(23)	23,723
Cash and cash equivalents, July 1	1,594	25,439	19,993	5,855	53,207	4,158	995	105	111,346
Cash and cash equivalents, June 30	\$ 2,975	\$ 29,947	\$ 21,235	\$ 9,601	\$ 64,953	\$ 5,289	\$ 987	\$ 82	\$ 135,069
Reconciliation of cash, cash equivalents and investments:									
Cash and cash equivalents unrestricted at end of year	\$ 2,975	\$ 29,947	\$ 21,235	\$ 9,601	\$ 64,953	\$ 5,289	\$ 987	\$ 82	\$ 135,069
Cash, cash equivalents and investments per balance sheet	\$ 2,975	\$ 29,947	\$ 21,235	\$ 9,601	\$ 64,953	\$ 5,289	\$ 987	\$ 82	\$ 135,069

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2016
(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)	\$ 712	\$ 1,480	\$ 7,207	\$ 3,629	\$ 10,122	\$ 2,097	\$ 155	\$ (48)	\$ 25,354
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:									
Depreciation/amortization expense	335	10,792	-	-	48	-	-	-	11,175
(Increase) decrease in receivables	794	(187)	918	413	4,409	144	(24)	-	6,467
(Increase) decrease in inventory	532	(1,463)	-	-	-	-	-	-	(931)
(Increase) decrease in deferred outflows	(409)	(752)	-	-	-	-	-	-	(1,161)
Increase (decrease) in accounts payable	(1,444)	(4,872)	-	-	-	-	(1,098)	(60)	(7,474)
Increase (decrease) in unearned revenue	(185)	3,577	567	(296)	2,475	17	76	-	6,231
Increase (decrease) in salaries payable	3	-	-	-	-	-	-	-	3
Increase (decrease) in compensated absences	(228)	(817)	-	-	(45)	-	(230)	(2)	(1,322)
Increase (decrease) in net pension liabilities	(95)	202	-	-	5	-	30	24	166
Increase (decrease) in deferred inflows	1,514	5,827	-	-	-	-	1,177	67	8,585
Increase (decrease) in other payables	(134)	(246)	-	-	-	-	(94)	(4)	(478)
	(1)	-	-	-	-	-	-	-	(1)
Net cash provided (used) by operating activities	\$ 1,394	\$ 13,541	\$ 8,692	\$ 3,746	\$ 17,014	\$ 2,258	\$ (8)	\$ (23)	\$ 46,614

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

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

- Depreciation/amortization expense
- (Increase) decrease in receivables
- (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 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, 2016

(amounts expressed in thousands)

	Primary Government			Fiduciary in Nature Component Unit	
	State Police Pension Fund	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	\$ 8,230	\$ 24,400	\$ 11,231	\$ 7,575	\$ 51,436
Securities lending collateral	-	-	-	379,493	379,493
Receivables:					
Contributions	688	820	2,899	65,929	70,336
Interest	506	101	129	79,573	80,309
Securities lending	-	1	49	-	50
Member loans	91	-	-	-	91
From investment sales	6,194	-	-	6,384,973	6,391,167
Other	-	-	-	4,780	4,780
Total receivables	7,479	922	3,077	6,535,255	6,546,733
Pension and other employee benefit investments at fair value:					
Short term investments	-	-	-	1,831,476	1,831,476
Equity Securities	178,786	-	-	7,336,279	7,515,065
Debt Securities	121,811	112,478	285,665	11,212,311	11,732,265
Other	111,786	-	-	10,112,212	10,223,998
Total investments at fair value	412,383	112,478	285,665	30,492,278	31,302,804
Other assets	-	-	-	435	435
Property, plant and equipment net of accumulated depreciation	-	-	-	3,417	3,417
Total assets	428,092	137,800	299,973	37,418,453	38,284,318
Liabilities					
Accounts/escrows payable	88	-	25	3,528	3,641
Salaries and benefits payable	-	-	-	3,269	3,269
Securities lending payable	-	-	49	-	49
Benefits payable	-	1,589	-	142,453	144,042
Investment purchases payable	-	-	-	6,719,451	6,719,451
Securities purchased payable	1,153	1	-	268,327	269,481
Securities lending collateral	-	-	-	379,493	379,493
Other	-	-	-	29,781	29,781
Total liabilities	1,241	1,590	74	7,546,302	7,549,207
Net Position					
Restricted for:					
Employees' 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
Total net position	\$ 426,851	\$ 136,210	\$ 299,899	\$ 29,872,151	\$ 30,735,111

State of Indiana
Combining Statement of Changes in Fiduciary Net Position
Pension and Other Employee Benefit Trust Funds
For the Year Ended June 30, 2016

(amounts expressed in thousands)

	Primary Government			Fiduciary in Nature Component Unit	
	State Police Pension Fund	State Employee Retiree Health Benefit Trust Fund DB	State Employee Retiree Health Benefit Trust Fund DC	Indiana Public Retirement System	Total
Additions:					
Member contributions	\$ 4,043	\$ 16,980	\$ -	\$ 334,079	\$ 355,102
Employer contributions	18,073	45,759	44,470	1,012,012	1,120,314
Contributions from the State of Indiana	-	-	-	888,111	888,111
Net investment income (loss)	(9,032)	597	1,715	501,989	495,269
Less investment expense	(1,422)	(5)	-	(177,159)	(178,586)
Federal reimbursements	-	510	-	-	510
Transfers from other retirement funds	-	-	-	16,187	16,187
Other	2	150	49	1,078	1,279
Total additions	11,664	63,991	46,234	2,576,297	2,698,186
Deductions:					
Pension and disability benefits	33,527	-	-	2,429,170	2,462,697
Retiree health benefits	-	33,180	19,195	-	52,375
Death benefits	-	-	-	924	924
Refunds of contributions and interest	151	-	-	80,385	80,536
Administrative	307	1,737	563	38,469	41,076
Transfers to other retirement funds	-	-	-	16,187	16,187
Other	-	7	49	-	56
Total deductions	33,985	34,924	19,807	2,565,135	2,653,851
Net increase (decrease) in net position	(22,321)	29,067	26,427	11,162	44,335
Net position restricted for pension and other employee benefits, July 1, as restated:					
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
Net position restricted for pension and other employee benefits, June 30, as restated	\$ 426,851	\$ 136,210	\$ 299,899	\$ 29,872,151	\$ 30,735,111

State of Indiana
Combining Statement of Net Position
Private-Purpose Trust Funds
June 30, 2016

(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	\$ 17,998	\$ 27,379	\$ 45,377
Receivables:			
Taxes	-	2,835	2,835
Interest	-	10	10
Securities lending	-	1	1
Total receivables	<u>-</u>	<u>2,846</u>	<u>2,846</u>
Total assets	<u>17,998</u>	<u>30,225</u>	<u>48,223</u>
LIABILITIES			
Accounts/escrows payable	420	34	454
Salaries and benefits payable	96	-	96
Securities lending payable	-	1	1
Total liabilities	<u>516</u>	<u>35</u>	<u>551</u>
NET POSITION			
Restricted for:			
Trust beneficiaries	17,482	30,190	47,672
Total net position	<u>\$ 17,482</u>	<u>\$ 30,190</u>	<u>\$ 47,672</u>

State of Indiana
Combining Statement of Changes in Net Position
Private-Purpose Trust Funds
For the Year Ended June 30, 2016
(amounts expressed in thousands)

	<u>Abandoned Property Fund</u>	<u>Private-Purpose Trust Fund</u>	<u>Total</u>
Additions:			
Taxes	\$ -	\$ 2,835	\$ 2,835
Investment Income	6	70	76
Member Contributions	-	18,888	18,888
Donations/escheats	105,022	-	105,022
	<u>105,028</u>	<u>21,793</u>	<u>126,821</u>
Deductions:			
Payments to participants/beneficiaries	105,480	8,976	114,456
	<u>105,480</u>	<u>8,976</u>	<u>114,456</u>
Net increase (decrease) in net position	<u>(452)</u>	<u>12,817</u>	<u>12,365</u>
Net position, July 1, as restated	<u>17,934</u>	<u>17,373</u>	<u>35,307</u>
Net position, June 30	<u>\$ 17,482</u>	<u>\$ 30,190</u>	<u>\$ 47,672</u>

State of Indiana
Combining Statement of Net Position
Agency Funds
June 30, 2016

(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	\$ 975	\$ 291,472	\$ 17,631	\$ 235,760	\$ 65,991	\$ 611,829
Receivables:						
Taxes	-	186,821	-	-	11,867	198,688
Accounts	-	-	768	-	69	837
Total assets	\$ 975	\$ 478,293	\$ 18,399	\$ 235,760	\$ 77,927	\$ 811,354
Liabilities:						
Accounts/escrows payable	\$ 975	\$ 478,293	\$ 18,399	\$ 235,760	\$ 77,927	\$ 811,354
Total liabilities	\$ 975	\$ 478,293	\$ 18,399	\$ 235,760	\$ 77,927	\$ 811,354

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2016

(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	\$ 624	\$ 2,244,977	\$ 2,244,626	\$ 975
Total assets	<u>\$ 624</u>	<u>\$ 2,244,977</u>	<u>\$ 2,244,626</u>	<u>\$ 975</u>
Liabilities:				
Accounts / escrows payable	\$ 624	\$ 2,244,977	\$ 2,244,626	\$ 975
Total liabilities	<u>\$ 624</u>	<u>\$ 2,244,977</u>	<u>\$ 2,244,626</u>	<u>\$ 975</u>
Local Distributions				
Assets:				
Cash, cash equivalents, and investments	\$ 550,447	\$ 2,300,135	\$ 2,559,110	\$ 291,472
Receivables	177,304	186,821	177,304	186,821
Total assets	<u>\$ 727,751</u>	<u>\$ 2,486,956</u>	<u>\$ 2,736,414</u>	<u>\$ 478,293</u>
Liabilities:				
Accounts / escrows payable	\$ 727,751	\$ 2,486,956	\$ 2,736,414	\$ 478,293
Total liabilities	<u>\$ 727,751</u>	<u>\$ 2,486,956</u>	<u>\$ 2,736,414</u>	<u>\$ 478,293</u>
Child Support				
Assets:				
Cash, cash equivalents, and investments	\$ 20,387	\$ 850,422	\$ 853,178	\$ 17,631
Receivables	-	768	-	768
Total assets	<u>\$ 20,387</u>	<u>\$ 851,190</u>	<u>\$ 853,178</u>	<u>\$ 18,399</u>
Liabilities:				
Accounts / escrows payable	\$ 20,387	\$ 851,190	\$ 853,178	\$ 18,399
Total liabilities	<u>\$ 20,387</u>	<u>\$ 851,190</u>	<u>\$ 853,178</u>	<u>\$ 18,399</u>

continued on next page

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2016

(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	\$ 239,688	\$ 8,465	\$ 12,393	\$ 235,760
Total assets	<u>\$ 239,688</u>	<u>\$ 8,465</u>	<u>\$ 12,393</u>	<u>\$ 235,760</u>
Liabilities:				
Accounts / escrows payable	\$ 239,688	\$ 8,465	\$ 12,393	\$ 235,760
Total liabilities	<u>\$ 239,688</u>	<u>\$ 8,465</u>	<u>\$ 12,393</u>	<u>\$ 235,760</u>
Other Agency Funds				
Assets:				
Cash, cash equivalents, and investments	\$ 65,820	\$ 923,922	\$ 923,751	\$ 65,991
Receivables	9,943	11,935	9,942	11,936
Total assets	<u>\$ 75,763</u>	<u>\$ 935,857</u>	<u>\$ 933,693</u>	<u>\$ 77,927</u>
Liabilities:				
Accounts / escrows payable	\$ 75,763	\$ 935,857	\$ 933,693	\$ 77,927
Total liabilities	<u>\$ 75,763</u>	<u>\$ 935,857</u>	<u>\$ 933,693</u>	<u>\$ 77,927</u>
Total Agency Funds				
Assets:				
Cash, cash equivalents, and investments	\$ 876,966	\$ 6,327,921	\$ 6,593,058	\$ 611,829
Receivables	187,247	199,524	187,246	199,525
Total assets	<u>\$ 1,064,213</u>	<u>\$ 6,527,445</u>	<u>\$ 6,780,304</u>	<u>\$ 811,354</u>
Liabilities:				
Accounts / escrows payable	\$ 1,064,213	\$ 6,527,445	\$ 6,780,304	\$ 811,354
Total liabilities	<u>\$ 1,064,213</u>	<u>\$ 6,527,445</u>	<u>\$ 6,780,304</u>	<u>\$ 811,354</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, 2016

(amounts expressed in thousands)

	Indiana Economic Development Corporation	Totals
Assets		
Current assets:		
Cash, cash equivalents and investments - unrestricted	\$ 263,809	\$ 263,809
Receivables (net)	611	611
Total current assets	<u>264,420</u>	<u>264,420</u>
Noncurrent assets:		
Loans	53,215	53,215
Capital assets:		
Capital assets being depreciated/amortized	493	493
less accumulated depreciation/amortization	(390)	(390)
Total capital assets, net of depreciation/amortization	<u>103</u>	<u>103</u>
Total noncurrent assets	<u>53,318</u>	<u>53,318</u>
Total assets	<u>317,738</u>	<u>317,738</u>
Deferred Outflows of Resources		
Related to pensions	<u>1,836</u>	<u>1,836</u>
Total deferred outflows of resources	<u>1,836</u>	<u>1,836</u>
Liabilities		
Current liabilities:		
Accounts payable	19,058	19,058
Unearned revenue	14,451	14,451
Other liabilities	205	205
Current portion of long-term liabilities	<u>262</u>	<u>262</u>
Total current liabilities	<u>33,976</u>	<u>33,976</u>
Noncurrent liabilities:		
Net pension and OPEB liabilities	<u>3,368</u>	<u>3,368</u>
Total noncurrent liabilities	<u>3,368</u>	<u>3,368</u>
Total liabilities	<u>37,344</u>	<u>37,344</u>
Deferred inflows of resources		
Related to pensions	<u>534</u>	<u>534</u>
Total deferred inflows of resources	<u>534</u>	<u>534</u>
NET POSITION		
Net investment in capital assets	103	103
Restricted - expendable:		
Other purposes	445	445
Unrestricted	<u>281,148</u>	<u>281,148</u>
Total net position	<u>\$ 281,696</u>	<u>\$ 281,696</u>

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Governmental Funds
For the Fiscal Year Ended June 30, 2016
(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	\$ 75,029	\$ 716	\$ 5,389	\$ -	\$ (68,924)	\$ (68,924)
Total component units	\$ 75,029	\$ 716	\$ 5,389	\$ -	\$ (68,924)	\$ (68,924)
General Revenues:						
Gaming tax					1,573	1,573
Investment earnings					255	255
Payments from State of Indiana					166,873	166,873
Total general revenues					168,701	168,701
Changes in net position					99,777	99,777
Net position - beginning					181,919	181,919
Net position - ending					281,696	281,696

State of Indiana
Combining Statement of Net Position
Non-Major Discretely Presented Component Units -
Proprietary Funds
June 30, 2016
(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	\$ -	\$ -	\$ 48,518	\$ 266,660	\$ 102,224
Cash, cash equivalents and investments - restricted	45,680	63,500	136,396	-	1,640
Receivables (net)	1,729	218,672	5,804	539	3,480
Due from primary government	-	-	-	5,000	-
Inventory	-	-	-	-	-
Prepaid expenses	-	-	-	11	330
Loans	-	-	7,098	-	10,814
Investment in direct financing lease	2,425	-	-	-	-
Other assets	-	-	2,144	-	-
Total current assets	49,834	282,172	199,960	272,210	118,488
Noncurrent assets:					
Cash, cash equivalents and investments - unrestricted	-	-	160,522	-	19,941
Cash, cash equivalents and investments - restricted	-	28,225	500,964	-	-
Receivables (net)	-	869,216	-	-	-
Due from primary government	-	-	-	30,000	-
Loans	-	-	74,298	-	117,481
Investment in direct financing lease	948,138	-	-	-	-
Other assets	-	-	-	-	-
Capital assets:					
Capital assets not being depreciated/amortized	-	-	-	-	-
Capital assets being depreciated/amortized	-	-	8,234	262	687
less accumulated depreciation/amortization	-	-	(5,711)	(225)	(495)
Total capital assets, net of depreciation/amortization	-	-	2,523	37	192
Total noncurrent assets	948,138	897,441	738,307	30,037	137,614
Total assets	997,972	1,179,613	938,267	302,247	256,102
Deferred Outflows of Resources					
Accumulated decrease in fair value of hedging derivatives	146,472	9,019	3,440	-	-
Debt refunding loss	-	15,382	3,767	-	-
Related to pensions	-	79	1,927	35	-
Total deferred outflows of resources	146,472	24,480	9,134	35	-
Liabilities					
Current liabilities:					
Accounts payable	13	978	7,111	35	1,182
Interest payable	14,398	12,836	4,387	-	12
Unearned revenue	-	-	46,644	-	-
Accrued liability for compensated absences	-	-	-	-	-
Other liabilities	-	30,356	-	-	-
Current portion of long-term liabilities	2,425	240,894	9,245	-	16,102
Total current liabilities	16,836	285,064	67,387	35	17,296
Noncurrent liabilities:					
Accrued liability for compensated absences	-	-	-	-	-
Net pension and OPEB liabilities	-	177	3,776	83	-
Unearned revenue	-	3	-	-	-
Revenue bonds/notes payable	975,120	897,580	452,328	-	102,932
Derivative instrument liability	146,472	9,019	3,440	-	-
Other noncurrent liabilities	835	-	365	-	-
Total noncurrent liabilities	1,122,427	906,779	459,909	83	102,932
Total liabilities	1,139,263	1,191,843	527,296	118	120,228
Deferred Inflows of Resources					
Related to pensions	-	27	363	13	-
Total deferred inflows of resources	-	27	363	13	-
Net Position					
Net investment in capital assets	-	-	2,523	37	192
Restricted - nonexpendable:					
Permanent funds	-	-	-	-	-
Restricted - expendable:					
Grants/constitutional restrictions	5,181	-	130,054	-	-
Future debt service	-	-	75,044	-	1,640
Student aid	-	-	-	-	-
Endowments	-	-	-	-	-
Capital projects	-	-	-	-	-
Other purposes	-	-	-	-	-
Unrestricted	-	12,223	212,121	302,114	134,042
Total net position	\$ 5,181	\$ 12,223	\$ 419,742	\$ 302,151	\$ 135,874

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
\$ 4,103	\$ 15,302	\$ 4,326	\$ 12,760	\$ 4,935	\$ 10,276	\$ -	\$ 469,104
644	-	5,225	-	-	62	10,896	264,043
172	326	1,877	1,524	6	1,416	5	235,550
-	-	420	-	-	-	-	5,420
14	-	-	-	-	118	-	132
61	315	11	-	25	299	-	1,052
-	-	-	-	-	-	-	17,912
-	-	-	-	-	-	3,360	5,785
-	-	-	-	-	-	-	2,144
4,994	15,943	11,859	14,284	4,966	12,171	14,261	1,001,142
-	14,000	1,035	-	-	52	-	195,550
150	-	-	-	-	2,011	-	531,350
-	-	-	-	-	253	-	869,469
-	-	-	-	-	-	-	30,000
-	-	-	-	-	-	-	191,779
-	-	-	-	-	-	86,177	1,034,315
-	-	-	-	-	151	-	151
79,908	30,507	1,334	-	-	-	-	111,749
41,152	138,987	159,778	-	-	1,070	-	350,170
(18,602)	(69,794)	(72,618)	-	-	(776)	-	(168,221)
102,458	99,700	88,494	-	-	294	-	293,698
102,608	113,700	89,529	-	-	2,761	86,177	3,146,312
107,602	129,643	101,388	14,284	4,966	14,932	100,438	4,147,454
-	-	-	-	-	-	-	158,931
-	-	105	-	-	-	-	19,254
119	648	1,161	-	-	2,221	-	6,190
119	648	1,266	-	-	2,221	-	184,375
411	1,064	996	319	13	2,739	1,473	16,334
-	-	-	-	-	-	1,592	33,225
-	-	145	-	16	184	-	46,989
-	-	124	-	-	-	-	124
-	926	23	52	-	-	-	31,357
38	-	1,588	-	-	-	3,360	273,652
449	1,990	2,876	371	29	2,923	6,425	401,681
-	-	93	-	-	-	-	93
242	1,586	3,194	-	-	4,578	-	13,636
-	-	-	-	-	-	-	3
317	-	-	-	-	-	89,395	2,517,672
-	-	-	-	-	-	-	158,931
10	-	56,895	-	-	14	-	58,119
569	1,586	60,182	-	-	4,592	89,395	2,748,454
1,018	3,576	63,058	371	29	7,515	95,820	3,150,135
23	165	16	-	-	483	-	1,090
23	165	16	-	-	483	-	1,090
102,093	98,774	30,117	-	-	294	-	234,030
-	-	-	-	-	782	-	782
57	-	657	-	-	2,569	4,618	143,136
-	-	4,567	-	-	-	-	81,251
11	-	-	-	-	-	-	11
-	-	-	-	-	1,199	-	1,199
726	-	-	-	-	5,399	-	6,125
-	-	-	-	-	507	-	507
3,793	27,776	4,239	13,913	4,937	(1,595)	-	713,563
\$ 106,680	\$ 126,550	\$ 39,580	\$ 13,913	\$ 4,937	\$ 9,155	\$ 4,618	\$ 1,180,604

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Proprietary Funds
For the Fiscal Year Ended June 30, 2016
 (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	\$ 51,312	\$ 46,440	\$ 4,120	\$ -	\$ (752)	\$ -	\$ -	\$ -
Indiana Bond Bank	47,668	1,129	45,929	-	-	(610)	-	-
Indiana Housing and Community Development Authority	413,869	26,947	386,493	-	-	-	(429)	-
Indiana Board for Depositories	507	-	1,702	-	-	-	-	1,195
Indiana Secondary Market for Education Loans Inc.	4,820	-	2,124	-	-	-	-	-
White River State Park Development Commission	4,637	3,431	104	-	-	-	-	-
Parks of Indiana	9,728	13,093	667	428	-	-	-	-
Indiana State Fair Commission	32,678	20,043	202	1,770	-	-	-	-
Indiana Comprehensive Health Insurance Association	342	86	-	-	-	-	-	-
Indiana Political Subdivision Risk Management Commission	4,720	96	-	-	-	-	-	-
Indiana State Museum and Historic Sites Corporation	16,553	2,605	4,639	-	-	-	-	-
Indiana Motorsports Commission	4,182	2,000	-	-	-	-	-	-
Total component units	\$ 591,016	\$ 115,870	\$ 445,980	\$ 2,198	\$ (752)	\$ (610)	\$ (429)	\$ 1,195
General revenues:								
Investment earnings					106	159	3,822	-
Payments from State of Indiana					-	-	-	-
Other					-	-	37	-
Total general revenues					106	159	3,859	-
Change in net position					(646)	(451)	3,430	1,195
Net position - beginning					5,827	12,674	416,312	300,956
Net position - ending					\$ 5,181	\$ 12,223	\$ 419,742	\$ 302,151

**State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Proprietary Funds
For the Fiscal Year Ended June 30, 2016**
(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(752)
Indiana Bond Bank	-	-	-	-	-	-	-	-	-	(610)
Indiana Housing and Community Development Authority	-	-	-	-	-	-	-	-	-	(429)
Indiana Board for Depositories	-	-	-	-	-	-	-	-	-	1,195
Indiana Secondary Market for Education Loans Inc.	(2,696)	-	-	-	-	-	-	-	-	(2,696)
White River State Park Development Commission	-	(1,102)	-	-	-	-	-	-	-	(1,102)
Ports of Indiana	-	-	4,460	-	-	-	-	-	-	4,460
Indiana State Fair Commission	-	-	-	(10,663)	-	-	-	-	-	(10,663)
Indiana Comprehensive Health Insurance Association	-	-	-	-	(256)	-	-	-	-	(256)
Indiana Political Subdivision Risk Management Commission	-	-	-	-	-	(4,624)	-	-	-	(4,624)
Indiana State Museum and Historic Sites Corporation	-	-	-	-	-	-	(9,309)	-	-	(9,309)
Indiana State Museum and Historic Sites Corporation	-	-	-	-	-	-	-	(2,182)	-	(2,182)
Total component units	(2,696)	(1,102)	4,460	(10,663)	(256)	(4,624)	(9,309)	(2,182)		(26,968)
General revenues:										
Investment earnings	524	4	52	7	-	20	73	-	-	4,767
Payments from State of Indiana	-	763	-	9,637	-	-	9,460	6,800	-	26,660
Other	288	-	136	-	-	-	-	-	-	461
Total general revenues	812	767	188	9,644	-	20	9,533	6,800	-	31,888
Change in net position	(1,884)	(335)	4,648	(1,019)	(256)	(4,604)	224	4,618	-	4,920
Net position - beginning	137,758	107,015	121,902	40,599	14,169	9,541	8,931	-	-	1,175,684
Net position - ending	\$ 135,874	\$ 106,680	\$ 126,550	\$ 39,580	\$ 13,913	\$ 4,937	\$ 9,155	\$ 4,618	\$	\$ 1,180,604

State of Indiana
Combining Statement of Net Position
Discretely Presented Component Units -
Colleges and Universities
June 30, 2016
(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	\$ 95,891	\$ 32,572	\$ 185,738	\$ 44,441	\$ 55,437	\$ 414,079
Cash, cash equivalents and investments - restricted	38,298	4,622	13,037	4,089	9,022	69,068
Receivables (net)	34,254	20,800	61,463	12,614	8,804	137,935
Due from primary government	-	-	-	3,496	-	3,496
Inventory	1,514	71	32	1,371	1,642	4,630
Prepaid expenses	2,737	2,069	907	19	361	6,093
Investment in direct financing lease	-	-	281	-	-	281
Other assets	16,596	-	-	863	352	17,811
Total current assets	189,290	60,134	261,458	66,893	75,618	653,393
Noncurrent assets:						
Cash, cash equivalents and investments - unrestricted	153,579	124,200	250,266	62,497	112,797	703,339
Cash, cash equivalents and investments - restricted	201,668	58,930	32,854	95,169	87,572	476,193
Receivables (net)	8,372	6,842	9,082	6,993	496	31,785
Investment in direct financing lease	-	-	5,753	-	-	5,753
Net pension and OPEB assets	11,759	19,268	-	-	19,742	50,769
Other assets	4,159	3,348	2,208	5,048	218	14,981
Capital assets:						
Capital assets not being depreciated/amortized	52,973	65,183	67,876	10,367	35,580	231,979
Capital assets being depreciated/amortized	1,017,278	678,905	950,958	348,930	297,667	3,293,738
less accumulated depreciation/amortization	(395,774)	(276,967)	(329,796)	(180,131)	(118,090)	(1,300,758)
Total capital assets, net of depreciation/amortization	674,477	467,121	689,038	179,166	215,157	2,224,959
Total noncurrent assets	1,054,014	679,709	989,201	348,873	435,982	3,507,779
Total assets	1,243,304	739,843	1,250,659	415,766	511,600	4,161,172
Deferred Outflows of Resources						
Accumulated decrease in fair value of hedging derivatives	-	-	-	1,898	453	2,351
Debt refunding loss	-	400	217	-	-	617
Related to pensions	25,061	7,312	8,578	3,492	269	44,712
Total deferred outflows of resources	25,061	7,712	8,795	5,390	722	47,680
Liabilities						
Current liabilities:						
Accounts payable	27,171	9,622	30,639	9,056	8,458	84,946
Interest payable	-	1,445	-	952	355	2,752
Unearned revenue	887	5,415	11,527	1,316	3,345	22,490
Accrued liability for compensated absences	-	3,811	9,859	375	1,189	15,234
Other liabilities	6,466	7,139	6,344	5,359	6,547	31,855
Current portion of long-term liabilities	11,680	13,544	57,304	10,428	6,012	98,968
Total current liabilities	46,204	40,976	115,673	27,486	25,906	256,245
Noncurrent liabilities:						
Accrued liability for compensated absences	7,141	293	6,413	2,610	-	16,457
Net pension and OPEB liabilities	46,474	15,538	44,653	23,354	216	130,235
Funds held in trust for others	-	-	-	-	49,849	49,849
Advances from federal government	-	7,454	-	-	1,116	8,570
Revenue bonds/notes payable	231,169	156,751	379,294	90,564	69,335	927,113
Derivative instrument liability	-	-	-	1,898	453	2,351
Other noncurrent liabilities	10,498	32,789	778	23	-	44,088
Total noncurrent liabilities	295,282	212,825	431,138	118,449	120,969	1,178,663
Total liabilities	341,486	253,801	546,811	145,935	146,875	1,434,908
Deferred Inflows of Resources						
Service concession arrangement receipts	-	1,213	-	-	-	1,213
Related to pensions	5,825	1,501	4,529	944	123	12,922
Total deferred inflows of resources	5,825	2,714	4,529	944	123	14,135
Net Position						
Net investment in capital assets	452,598	290,926	289,604	77,195	153,008	1,263,331
Restricted - nonexpendable:						
Permanent funds	-	39,723	-	-	-	39,723
Instruction and research	24,420	-	1,300	8,217	-	33,937
Student aid	42,435	620	26,861	28,327	18,650	116,893
Other purposes	8,637	2,486	3,440	7,718	5,120	27,401
Restricted - expendable:						
Grants/constitutional restrictions	3,961	4,204	14,651	-	1,944	24,760
Future debt service	-	-	-	417	-	417
Instruction and research	61,191	4,825	110	13,723	-	79,849
Student aid	48,091	2,133	4,355	28,084	7,430	90,093
Endowments	-	7,584	966	-	-	8,550
Capital projects	22,158	4,959	57,798	2,913	5,534	93,362
Blank	-	-	-	-	-	-
Blank	-	-	-	-	-	-
Other purposes	23,987	1,465	2,730	8,598	3,004	39,784
Unrestricted	233,576	132,115	306,299	99,085	170,634	941,709
Total net position	\$ 921,054	\$ 491,040	\$ 708,114	\$ 274,277	\$ 365,324	\$ 2,759,809

**State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Colleges and Universities
For the Year Ended June 30, 2016**
(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	\$ 499,351	\$ 230,491	\$ 94,039	\$ 7,991	\$ (166,830)	\$ -	\$ -	\$ -	\$ -	\$ (166,830)
Indiana State University	265,821	119,099	20,666	6,022	-	(120,034)	-	-	-	(120,034)
Ivy Tech Community College	610,718	149,116	207,821	5,086	-	-	(248,695)	-	-	(248,695)
University of Southern Indiana	156,092	71,024	25,321	3,144	-	-	-	(56,603)	-	(56,603)
Vincennes University	127,080	44,005	54,256	3,500	-	-	-	-	(25,319)	(25,319)
Total component units	\$ 1,659,062	\$ 613,735	\$ 402,103	\$ 25,743	(166,830)	(120,034)	(248,695)	(56,603)	(25,319)	(617,481)
General revenues:										
Investment earnings					(5,755)	3,610	5,384	656	4,153	8,048
Payments from State of Indiana					144,084	75,133	247,064	59,333	52,162	577,776
Other					22,828	44,110	55	3,327	5	70,325
Total general revenues					161,157	122,853	252,503	63,316	56,320	656,149
Change in net position					(5,673)	2,819	3,808	6,713	31,001	38,668
Net position - beginning					926,727	488,221	704,306	267,564	334,323	2,721,141
Net position - ending					\$ 921,054	\$ 491,040	\$ 708,114	\$ 274,277	\$ 365,324	\$ 2,759,509

