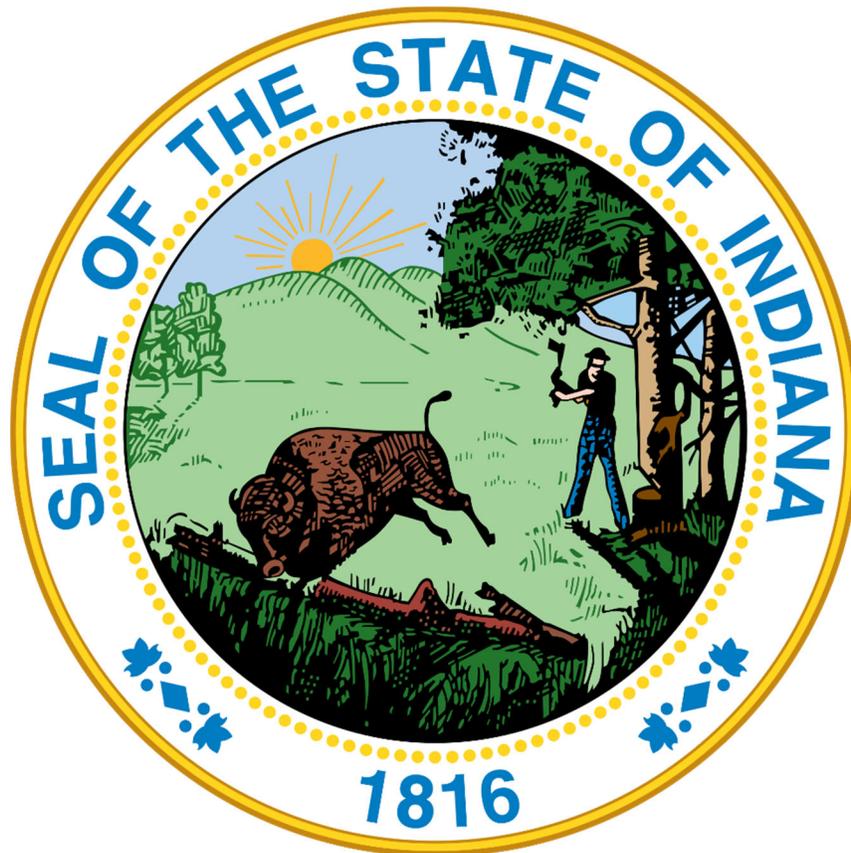


OTHER SUPPLEMENTARY INFORMATION



NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

- Indiana Check-Up Plan
- Patients Compensation Fund
- Tobacco Settlement Fund

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

- State Gaming Fund
- Build Indiana Fund

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

- Fund 6000 Programs

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

- Common School Fund

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

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

NON-MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

Capital project funds account for financial resources to be used by the State for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds). 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 Level Indiana Trust Fund – This fund is created per IC 8-14-15.1-5 and holds title to proceeds transferred to the trust under IC 8-15.5-11, including those held in the Next Generation Trust Fund under IC 8-14-15-5 as previously in effect before July 1, 2017, 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, 2019
(amounts expressed in thousands)

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Total
ASSETS				
Cash, cash equivalents and investments- unrestricted	\$ 3,959,454	\$ 74,421	\$ 579,156	\$ 4,613,031
Cash, cash equivalents and investments- restricted	3,549	-	-	3,549
Securities lending collateral	-	-	5	5
Receivables:				
Taxes (net of allowance for uncollectible accounts)	180,799	1,128	-	181,927
Accounts	60,736	91	-	60,827
Grants	187,302	-	-	187,302
Interest	1,404	-	11	1,415
Interfund loans	11,047	-	-	11,047
Due from component unit	15,384	-	-	15,384
Prepaid expenditures	44	-	-	44
Loans	314,505	-	-	314,505
Other	236	-	32	268
Total assets	<u>4,734,460</u>	<u>75,640</u>	<u>579,204</u>	<u>5,389,304</u>
Total assets and deferred outflow of resources	<u>\$ 4,734,460</u>	<u>\$ 75,640</u>	<u>\$ 579,204</u>	<u>\$ 5,389,304</u>
LIABILITIES				
Accounts payable	\$ 296,400	\$ 639	\$ -	\$ 297,039
Salaries and benefits payable	25,099	106	-	25,205
Interfund loans	20,626	-	-	20,626
Interfunds services used	2,792	9	-	2,801
Intergovernmental payable	162,654	-	-	162,654
Tax refunds payable	8,321	-	-	8,321
Accrued liability for compensated absences- current	1,845	4	-	1,849
Other payables	247	-	32	279
Securities lending collateral	-	-	5	5
Total liabilities	<u>517,984</u>	<u>758</u>	<u>37</u>	<u>518,779</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	71,084	2	-	71,086
Total deferred inflow of resources	<u>71,084</u>	<u>2</u>	<u>-</u>	<u>71,086</u>
FUND BALANCE				
Nonspendable	44	-	502,835	502,879
Restricted	3,549	-	-	3,549
Committed	827,280	-	76,332	903,612
Assigned	3,384,142	74,880	-	3,459,022
Unassigned	(69,623)	-	-	(69,623)
Total fund balance	<u>4,145,392</u>	<u>74,880</u>	<u>579,167</u>	<u>4,799,439</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 4,734,460</u>	<u>\$ 75,640</u>	<u>\$ 579,204</u>	<u>\$ 5,389,304</u>

State of Indiana
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2019
(amounts expressed in thousands)

	<u>Non-Major Special Revenue Funds</u>	<u>Non-Major Capital Projects Funds</u>	<u>Non-Major Permanent Funds</u>	<u>Total</u>
Revenues:				
Taxes:				
Sales	\$ 77,560	\$ -	\$ -	\$ 77,560
Fuels	1,493,706	-	-	1,493,706
Gaming	572,641	-	-	572,641
Alcohol and tobacco	143,264	20,004	-	163,268
Insurance	4,880	-	-	4,880
Financial Institutions	173,518	-	-	173,518
Other	2,650	-	-	2,650
Total taxes	<u>2,468,219</u>	<u>20,004</u>	<u>-</u>	<u>2,488,223</u>
Current service charges	2,115,223	4,822	-	2,120,045
Investment income	37,095	-	36,236	73,331
Sales/rents	17,154	62	-	17,216
Grants	3,688,744	1,455	-	3,690,199
Other	72,801	45	-	72,846
	<u>8,399,236</u>	<u>26,388</u>	<u>36,236</u>	<u>8,461,860</u>
Expenditures:				
Current:				
General government	362,563	-	18	362,581
Public safety	535,981	-	-	535,981
Health	199,958	-	-	199,958
Welfare	1,150,504	-	-	1,150,504
Conservation, culture and development	446,714	-	80	446,794
Education	1,126,394	-	-	1,126,394
Transportation	2,861,532	-	1,890	2,863,422
Debt service:				
Capital lease principal	68,675	-	-	68,675
Capital lease interest	45,228	-	-	45,228
Capital outlay	-	20,842	-	20,842
	<u>6,797,549</u>	<u>20,842</u>	<u>1,988</u>	<u>6,820,379</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,601,687</u>	<u>5,546</u>	<u>34,248</u>	<u>1,641,481</u>
Other financing sources (uses):				
Transfers in	2,124,452	2,212	-	2,126,664
Transfers (out)	(3,158,647)	-	-	(3,158,647)
Issuance of capital lease	5,849	-	-	5,849
	<u>(1,028,346)</u>	<u>2,212</u>	<u>-</u>	<u>(1,026,134)</u>
Net change in fund balances	573,341	7,758	34,248	615,347
Fund Balance July 1, as restated	<u>3,572,051</u>	<u>67,122</u>	<u>544,919</u>	<u>4,184,092</u>
Fund Balance June 30	<u>\$ 4,145,392</u>	<u>\$ 74,880</u>	<u>\$ 579,167</u>	<u>\$ 4,799,439</u>

State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2019
(amounts expressed in thousands)

	STATE GAMING FUND	MOTOR VEHICLE HIGHWAY	MOTOR VEHICLE COMMISSION	BUILD INDIANA FUND
ASSETS				
Cash, cash equivalents and investments-unrestricted	\$ 1,255	\$ 112,884	\$ 67,956	\$ 7,637
Cash, cash equivalents and investments-restricted	-	-	-	-
Receivables:				
Taxes (net of allowance for uncollectible accounts)	21,916	44,600	-	-
Accounts	42	5,378	7,418	-
Grants	-	-	-	-
Interest	-	3	-	-
Interfund loans	-	8,000	-	-
Due from component unit	-	-	-	15,384
Prepaid expenditures	-	-	-	-
Loans	-	-	-	-
Other	-	-	-	-
Total assets	<u>23,213</u>	<u>170,865</u>	<u>75,374</u>	<u>23,021</u>
Total assets and deferred outflow of resources	<u>\$ 23,213</u>	<u>\$ 170,865</u>	<u>\$ 75,374</u>	<u>\$ 23,021</u>
LIABILITIES				
Accounts payable	\$ 1	\$ 1	\$ 3,065	\$ 192
Salaries and benefits payable	112	-	2,211	3
Interfund loans	-	-	-	-
Interfunds services used	31	3	259	-
Intergovernmental payable	2,985	42,761	-	-
Tax refunds payable	-	5,164	-	-
Accrued liability for compensated absences-current	11	-	145	-
Other payables	-	-	-	-
Total liabilities	<u>3,140</u>	<u>47,929</u>	<u>5,680</u>	<u>195</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	-	190	-	-
Total deferred inflow of resources	<u>-</u>	<u>190</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	8,954	-	-	-
Assigned	11,119	122,746	69,694	22,826
Unassigned	-	-	-	-
Total fund balance	<u>20,073</u>	<u>122,746</u>	<u>69,694</u>	<u>22,826</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 23,213</u>	<u>\$ 170,865</u>	<u>\$ 75,374</u>	<u>\$ 23,021</u>

STATE HIGHWAY FUND	MAJOR MOVES CONSTRUCTION FUND	INDIANA CHECK UP PLAN	FUND 6000 PROGRAMS	PATIENTS COMPENSATION FUND
\$ 854,462	\$ 708,141	\$ 190,827	\$ 330,015	\$ 260,279
-	-	-	-	-
3,211	-	17,214	10,013	-
17,869	-	-	3,235	1
-	-	-	-	-
-	-	-	152	1,023
-	-	-	2,355	-
-	-	-	-	-
-	-	-	-	-
8,207	-	-	78	-
-	45	-	10	87
<u>883,749</u>	<u>708,186</u>	<u>208,041</u>	<u>345,858</u>	<u>261,390</u>
\$ 883,749	\$ 708,186	\$ 208,041	\$ 345,858	\$ 261,390
\$ 17,385	\$ 9,316	\$ 7,260	\$ 82,614	\$ 6,893
9,403	-	-	1,056	25
8,000	-	-	-	-
885	-	-	120	5
-	-	-	281	-
4	-	-	13	-
684	-	-	92	2
3	45	-	10	87
<u>36,364</u>	<u>9,361</u>	<u>7,260</u>	<u>84,186</u>	<u>7,012</u>
114	-	7,323	1,171	-
<u>114</u>	<u>-</u>	<u>7,323</u>	<u>1,171</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	193,458	5,851	-
847,271	698,825	-	254,650	254,378
-	-	-	-	-
<u>847,271</u>	<u>698,825</u>	<u>193,458</u>	<u>260,501</u>	<u>254,378</u>
\$ 883,749	\$ 708,186	\$ 208,041	\$ 345,858	\$ 261,390

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State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2019
(amounts expressed in thousands)

	ROAD & STREET, PRIMARY HIGHWAY	TOBACCO SETTLEMENT FUND	COMMON SCHOOL FUND	US DEPARTMENT OF AGRICULTURE
ASSETS				
Cash, cash equivalents and investments-unrestricted	\$ 27,843	\$ 128,585	\$ 281,860	\$ 15,550
Cash, cash equivalents and investments-restricted	-	-	-	-
Receivables:				
Taxes (net of allowance for uncollectible accounts)	12,845	-	-	-
Accounts	1,079	-	46	-
Grants	-	2	-	9,993
Interest	-	-	-	-
Interfund loans	-	-	-	-
Due from component unit	-	-	-	-
Prepaid expenditures	-	-	-	-
Loans	-	-	305,629	-
Other	-	14	66	-
Total assets	<u>41,767</u>	<u>128,601</u>	<u>587,601</u>	<u>25,543</u>
Total assets and deferred outflow of resources	<u>\$ 41,767</u>	<u>\$ 128,601</u>	<u>\$ 587,601</u>	<u>\$ 25,543</u>
LIABILITIES				
Accounts payable	\$ -	\$ 3,859	\$ 18	\$ 4,118
Salaries and benefits payable	-	19	-	263
Interfund loans	-	-	-	-
Interfunds services used	-	14	-	25
Intergovernmental payable	12,212	-	-	17,482
Tax refunds payable	-	-	-	-
Accrued liability for compensated absences-current	-	-	-	18
Other payables	-	14	66	-
Total liabilities	<u>12,212</u>	<u>3,906</u>	<u>84</u>	<u>21,906</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	3	2	-	1,335
Total deferred inflow of resources	<u>3</u>	<u>2</u>	<u>-</u>	<u>1,335</u>
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	587,517	-
Assigned	29,552	124,693	-	2,302
Unassigned	-	-	-	-
Total fund balance	<u>29,552</u>	<u>124,693</u>	<u>587,517</u>	<u>2,302</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 41,767</u>	<u>\$ 128,601</u>	<u>\$ 587,601</u>	<u>\$ 25,543</u>

US DEPARTMENT OF LABOR	US DEPARTMENT OF TRANSPORTATION	US DEPARTMENT OF EDUCATION	OTHER NON- MAJOR SPECIAL REVENUE FUNDS	TOTAL
\$ -	\$ 339,340	\$ 27,490	\$ 605,330	\$ 3,959,454
-	-	-	3,549	3,549
-	-	-	71,000	180,799
136	882	-	24,650	60,736
8,316	95,732	3,848	69,411	187,302
-	-	-	226	1,404
-	-	-	692	11,047
-	-	-	-	15,384
-	44	-	-	44
-	-	-	591	314,505
-	-	-	14	236
<u>8,452</u>	<u>435,998</u>	<u>31,338</u>	<u>775,463</u>	<u>4,734,460</u>
\$ 8,452	\$ 435,998	\$ 31,338	\$ 775,463	\$ 4,734,460
\$ 3,470	\$ 98,629	\$ 7,403	\$ 52,176	\$ 296,400
2,032	78	1,078	8,819	25,099
9,579	-	-	3,047	20,626
389	21	76	964	2,792
-	-	85,147	1,786	162,654
-	-	-	3,140	8,321
160	4	79	650	1,845
-	-	-	22	247
<u>15,630</u>	<u>98,732</u>	<u>93,783</u>	<u>70,604</u>	<u>517,984</u>
-	-	-	60,946	71,084
-	-	-	60,946	71,084
-	44	-	-	44
-	-	-	3,549	3,549
-	-	-	31,500	827,280
-	337,222	-	608,864	3,384,142
(7,178)	-	(62,445)	-	(69,623)
<u>(7,178)</u>	<u>337,266</u>	<u>(62,445)</u>	<u>643,913</u>	<u>4,145,392</u>
\$ 8,452	\$ 435,998	\$ 31,338	\$ 775,463	\$ 4,734,460

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended June 30, 2019
(amounts expressed in thousands)

	STATE GAMING FUND	MOTOR VEHICLE HIGHWAY	MOTOR VEHICLE COMMISSION	BUILD INDIANA FUND
Revenues:				
Taxes:				
Sales	\$ -	\$ 64,261	\$ -	\$ -
Fuels	-	1,004,462	-	-
Gaming	552,902	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	-	-
Total taxes	552,902	1,068,723	-	-
Current service charges	2,281	277,507	115,908	251,359
Investment income	-	61	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	555,183	1,346,291	115,908	251,359
Expenditures:				
Current:				
General government	119,463	-	-	365
Public safety	-	(52)	96,812	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	1,092
Education	-	-	-	2,836
Transportation	-	511,639	-	2,265
Debt service:				
Capital lease principal	-	-	9	-
Capital lease interest	-	-	-	-
Total expenditures	119,463	511,587	96,821	6,558
Excess (deficiency) of revenues over (under) expenditures	435,720	834,704	19,087	244,801
Other financing sources (uses):				
Transfers in	1,103	-	-	3,350
Transfers (out)	(431,525)	(828,008)	(10,803)	(246,586)
Issuance of capital lease	-	-	-	-
Total other financing sources (uses)	(430,422)	(828,008)	(10,803)	(243,236)
Net change in fund balances	5,298	6,696	8,284	1,565
Fund Balance July 1, as restated	14,775	116,050	61,410	21,261
Fund Balance June 30	\$ 20,073	\$ 122,746	\$ 69,694	\$ 22,826

<u>STATE HIGHWAY FUND</u>	<u>MAJOR MOVES CONSTRUCTION FUND</u>	<u>INDIANA CHECK- UP PLAN</u>	<u>FUND 6000 PROGRAMS</u>	<u>PATIENTS COMPENSATION FUND</u>
\$ 926	\$ -	\$ -	\$ 2,368	\$ -
282,048	-	-	-	-
-	-	-	227	-
-	-	107,431	-	-
-	-	-	-	-
-	-	-	173,518	-
-	-	-	18	-
<u>282,974</u>	<u>-</u>	<u>107,431</u>	<u>176,131</u>	<u>-</u>
39,959	400,000	195,129	130,781	160,895
114	22,316	-	1,461	7,317
2,691	-	-	5,263	-
(10)	-	7	17,370	-
<u>65,252</u>	<u>-</u>	<u>-</u>	<u>5,854</u>	<u>-</u>
<u>390,980</u>	<u>422,316</u>	<u>302,567</u>	<u>336,860</u>	<u>168,212</u>
-	-	-	115,605	-
-	-	-	50,047	108,926
-	-	9,825	2,001	4,980
-	-	-	8,037	-
-	2,523	-	10,016	-
-	-	-	13,137	-
<u>371,450</u>	<u>41,332</u>	<u>-</u>	<u>1,388</u>	<u>-</u>
67,921	-	-	620	-
<u>45,107</u>	<u>-</u>	<u>-</u>	<u>115</u>	<u>-</u>
<u>484,478</u>	<u>43,855</u>	<u>9,825</u>	<u>200,966</u>	<u>113,906</u>
<u>(93,498)</u>	<u>378,461</u>	<u>292,742</u>	<u>135,894</u>	<u>54,306</u>
991,589	3,520	-	47,823	-
(641,413)	(46,545)	(298,040)	(165,474)	(16)
-	-	-	5,849	-
<u>350,176</u>	<u>(43,025)</u>	<u>(298,040)</u>	<u>(111,802)</u>	<u>(16)</u>
256,678	335,436	(5,298)	24,092	54,290
<u>590,593</u>	<u>363,389</u>	<u>198,756</u>	<u>236,409</u>	<u>200,088</u>
<u>\$ 847,271</u>	<u>\$ 698,825</u>	<u>\$ 193,458</u>	<u>\$ 260,501</u>	<u>\$ 254,378</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, 2019
(amounts expressed in thousands)

	ROAD & STREET, PRIMARY HIGHWAY	TOBACCO SETTLEMENT FUND	COMMON SCHOOL FUND	US DEPARTMENT OF AGRICULTURE
Revenues:				
Taxes:				
Sales	\$ -	\$ -	\$ -	\$ -
Fuels	114,328	-	-	-
Gaming	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	-	-
Total taxes	114,328	-	-	-
Current service charges	7,614	136,679	2,392	51
Investment income	-	43	1,547	-
Sales/rents	-	-	-	-
Grants	-	(2)	-	1,470,354
Other	-	-	2,160	216
Total revenues	121,942	136,720	6,099	1,470,621
Expenditures:				
Current:				
General government	-	-	525	4,091
Public safety	-	-	-	4,589
Health	-	50,450	-	126,640
Welfare	-	250	-	964,258
Conservation, culture and development	-	-	-	2,576
Education	-	14,350	-	432,664
Transportation	133,272	-	-	-
Debt service:				
Capital lease principal	-	-	-	-
Capital lease interest	-	-	-	-
Total expenditures	133,272	65,050	525	1,534,818
Excess (deficiency) of revenues over expenditures	(11,330)	71,670	5,574	(64,197)
Other financing sources (uses):				
Transfers in	-	4,547	-	79,026
Transfers (out)	-	(74,008)	-	(800)
Issuance of capital lease	-	-	-	-
Total other financing sources (uses)	-	(69,461)	-	78,226
Net change in fund balances	(11,330)	2,209	5,574	14,029
Fund Balance July 1, as restated	40,882	122,484	581,943	(11,727)
Fund Balance June 30	\$ 29,552	\$ 124,693	\$ 587,517	\$ 2,302

<u>US DEPARTMENT OF LABOR</u>	<u>US DEPARTMENT OF TRANSPORTATION</u>	<u>US DEPARTMENT OF EDUCATION</u>	<u>OTHER NON- MAJOR SPECIAL REVENUE FUNDS</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 10,005	\$ 77,560
-	-	-	92,868	1,493,706
-	-	-	19,512	572,641
-	-	-	35,833	143,264
-	-	-	4,880	4,880
-	-	-	-	173,518
-	-	-	2,632	2,650
-	-	-	165,730	2,468,219
96	-	-	394,572	2,115,223
-	-	-	4,236	37,095
-	-	-	9,200	17,154
119,656	1,087,607	722,672	271,090	3,688,744
-	-	-	(681)	72,801
<u>119,752</u>	<u>1,087,607</u>	<u>722,672</u>	<u>844,147</u>	<u>8,399,236</u>
-	1,079	710	120,725	362,563
5,654	22,475	1,704	245,826	535,981
-	66	-	5,996	199,958
-	-	78,996	98,963	1,150,504
116,879	1,384	33,054	279,190	446,714
-	-	658,434	4,973	1,126,394
-	1,667,530	-	132,656	2,861,532
125	-	-	-	68,675
6	-	-	-	45,228
<u>122,664</u>	<u>1,692,534</u>	<u>772,898</u>	<u>888,329</u>	<u>6,797,549</u>
<u>(2,912)</u>	<u>(604,927)</u>	<u>(50,226)</u>	<u>(44,182)</u>	<u>1,601,687</u>
3,640	622,367	31,515	335,972	2,124,452
(1,387)	(117,371)	(1,228)	(295,443)	(3,158,647)
-	-	-	-	5,849
<u>2,253</u>	<u>504,996</u>	<u>30,287</u>	<u>40,529</u>	<u>(1,028,346)</u>
(659)	(99,931)	(19,939)	(3,653)	573,341
<u>(6,519)</u>	<u>437,197</u>	<u>(42,506)</u>	<u>647,566</u>	<u>3,572,051</u>
<u>\$ (7,178)</u>	<u>\$ 337,266</u>	<u>\$ (62,445)</u>	<u>\$ 643,913</u>	<u>\$ 4,145,392</u>

State of Indiana
Combining Balance Sheet
Non-Major Capital Project Funds
June 30, 2019
(amounts expressed in thousands)

	State Police Building Commission	Post War Construction	Other Non-Major Capital Projects Funds	Total
ASSETS				
Cash, cash equivalents and investments- unrestricted	\$ 4,765	\$ 60,902	\$ 8,754	\$ 74,421
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	1,128	-	1,128
Accounts	91	-	-	91
Total assets	<u>4,856</u>	<u>62,030</u>	<u>8,754</u>	<u>75,640</u>
Total assets and deferred outflow of resources	<u>\$ 4,856</u>	<u>\$ 62,030</u>	<u>\$ 8,754</u>	<u>\$ 75,640</u>
LIABILITIES				
Accounts payable	\$ 7	\$ 599	\$ 33	\$ 639
Salaries and benefits payable	-	-	106	106
Interfunds services used	-	-	9	9
Accrued liability for compensated absences- current	-	-	4	4
Total liabilities	<u>7</u>	<u>599</u>	<u>152</u>	<u>758</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	-	2	-	2
Total deferred inflow of resources	<u>-</u>	<u>2</u>	<u>-</u>	<u>2</u>
FUND BALANCE				
Assigned	4,849	61,429	8,602	74,880
Total fund balance	<u>4,849</u>	<u>61,429</u>	<u>8,602</u>	<u>74,880</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 4,856</u>	<u>\$ 62,030</u>	<u>\$ 8,754</u>	<u>\$ 75,640</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, 2019
(amounts expressed in thousands)

	State Police Building Commission	Post War Construction	Other Non-Major Capital Projects Funds	Total
Revenues:				
Taxes:				
Alcohol and tobacco	\$ -	\$ 20,004	\$ -	\$ 20,004
Total taxes	-	20,004	-	20,004
Current service charges	1,996	-	2,826	4,822
Sales/rents	-	-	62	62
Grants	-	-	1,455	1,455
Other	-	-	45	45
Total revenues	1,996	20,004	4,388	26,388
Expenditures:				
Capital outlay	630	14,130	6,082	20,842
Total expenditures	630	14,130	6,082	20,842
Excess (deficiency) of revenues over (under) expenditures	1,366	5,874	(1,694)	5,546
Other financing sources (uses):				
Transfers in	-	284	1,928	2,212
Total other financing sources (uses)	-	284	1,928	2,212
Net change in fund balances	1,366	6,158	234	7,758
Fund Balance July 1, as restated	3,483	55,271	8,368	67,122
Fund Balance June 30	\$ 4,849	\$ 61,429	\$ 8,602	\$ 74,880

State of Indiana
Combining Balance Sheet
Non-Major Permanent Funds
June 30, 2019

(amounts expressed in thousands)

	Next Level/Generation Trust Fund	Other Non-Major Permanent Funds	Total
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash, cash equivalents and investments-unrestricted	\$ 575,903	\$ 3,253	\$ 579,156
Securities lending collateral	5	-	5
Receivables:			
Interest	7	4	11
Other	32	-	32
Total assets	<u>575,947</u>	<u>3,257</u>	<u>579,204</u>
Total assets and deferred outflow of resources	<u>\$ 575,947</u>	<u>\$ 3,257</u>	<u>\$ 579,204</u>
LIABILITIES			
Other payables	\$ 32	\$ -	\$ 32
Securities lending collateral	5	-	5
Total liabilities	<u>37</u>	<u>-</u>	<u>37</u>
FUND BALANCE			
Nonspendable	500,000	2,835	502,835
Committed	75,910	422	76,332
Total fund balance	<u>575,910</u>	<u>3,257</u>	<u>579,167</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 575,947</u>	<u>\$ 3,257</u>	<u>\$ 579,204</u>

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Permanent Funds
For the Year Ended June 30, 2019
(amounts expressed in thousands)

	Next Level/Generation Trust Fund	Other Non-Major Permanent Funds	Total
Revenues:			
Taxes:			
Investment income	\$ 36,062	\$ 174	\$ 36,236
Total revenues	<u>36,062</u>	<u>174</u>	<u>36,236</u>
Expenditures:			
Current:			
General government	-	18	18
Conservation, culture and development	-	80	80
Transportation	1,890	-	1,890
Total expenditures	<u>1,890</u>	<u>98</u>	<u>1,988</u>
Excess (deficiency) of revenues over (under) expenditures	<u>34,172</u>	<u>76</u>	<u>34,248</u>
Net change in fund balances	34,172	76	34,248
Fund Balance July 1, as restated	<u>541,738</u>	<u>3,181</u>	<u>544,919</u>
Fund Balance June 30	<u>\$ 575,910</u>	<u>\$ 3,257</u>	<u>\$ 579,167</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, 2019
(amounts expressed in thousands)

	State Gaming Fund			Variance to Final Budget
	Budget		Actual	
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	548,771	548,771	546,045	(2,726)
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	<u>548,771</u>	<u>548,771</u>	<u>546,045</u>	<u>(2,726)</u>
Current service charges	2,041	2,041	3,390	1,349
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	<u>550,812</u>	<u>550,812</u>	<u>549,435</u>	<u>(1,377)</u>
Expenditures:				
Current:				
General government	7,420	588,066	120,541	467,525
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Debt service:				
Capital lease principal	-	-	-	-
Capital lease interest	-	-	-	-
Total expenditures	<u>7,420</u>	<u>588,066</u>	<u>120,541</u>	<u>467,525</u>
Excess of revenues over (under) expenditures	543,392	(37,254)	428,894	(466,148)
Other financing sources (uses):				
Total other financing sources (uses)	<u>(430,422)</u>	<u>(430,422)</u>	<u>(430,422)</u>	<u>-</u>
Net change in fund balances	<u>\$ 112,970</u>	<u>\$ (467,676)</u>	(1,528)	<u>\$ 466,148</u>
Fund balances July 1, as restated			<u>2,782</u>	
Fund balances June 30			<u>\$ 1,254</u>	

Motor Vehicle Highway Fund				Motor Vehicle Commission			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60,546	60,546	64,196	3,650	-	-	-	-
931,527	931,527	992,613	61,086	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
992,073	992,073	1,056,809	64,736	-	-	-	-
267,507	267,507	288,714	21,207	107,766	107,766	115,165	7,399
61	61	63	2	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,259,641</u>	<u>1,259,641</u>	<u>1,345,586</u>	<u>85,945</u>	<u>107,766</u>	<u>107,766</u>	<u>115,165</u>	<u>7,399</u>
-	-	-	-	-	-	-	-
-	-	-	-	186,472	88,373	94,981	(6,608)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,370	1,352,203	522,323	829,880	-	-	-	-
-	-	-	-	-	-	9	(9)
-	-	-	-	-	-	-	-
<u>3,370</u>	<u>1,352,203</u>	<u>522,323</u>	<u>829,880</u>	<u>186,472</u>	<u>88,373</u>	<u>94,990</u>	<u>(6,617)</u>
1,256,271	(92,562)	823,263	(915,825)	(78,706)	19,393	20,175	(782)
(828,008)	(828,008)	(828,008)	-	(10,803)	(10,803)	(10,803)	-
<u>\$ 428,263</u>	<u>\$ (920,570)</u>	(4,745)	<u>\$ 915,825</u>	<u>\$ (89,509)</u>	<u>\$ 8,590</u>	9,372	<u>\$ 782</u>
		125,628				58,563	
		<u>\$ 120,883</u>				<u>\$ 67,935</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, 2019
(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	253,833	253,833	248,965	(4,868)
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	<u>253,833</u>	<u>253,833</u>	<u>248,965</u>	<u>(4,868)</u>
Expenditures:				
Current:				
General government	6,687	237,123	365	236,758
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	1,092	1,092	-
Education	6,941	499	2,840	(2,341)
Transportation	1,615	1,647	2,345	(698)
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	<u>15,243</u>	<u>240,361</u>	<u>6,642</u>	<u>233,719</u>
Excess of revenues over (under) expenditures	238,590	13,472	242,323	(228,851)
Other financing sources (uses):				
Total other financing sources (uses)	<u>(243,236)</u>	<u>(243,236)</u>	<u>(243,236)</u>	<u>-</u>
Net change in fund balances	<u>\$ (4,646)</u>	<u>\$ (229,764)</u>	(913)	<u>\$ 228,851</u>
Fund balances July 1, as restated			<u>8,551</u>	
Fund balances June 30			<u>\$ 7,638</u>	

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State Highway Fund				Major Moves Construction Fund			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
278,445	278,445	279,661	1,216	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
278,445	278,445	279,661	1,216	-	-	-	-
39,940	39,940	41,908	1,968	-	-	400,000	400,000
53	53	114	61	3,928	3,928	11,421	7,493
1,229	1,229	2,510	1,281	-	-	-	-
216	216	-	(216)	-	-	-	-
77,724	77,724	64,584	(13,140)	-	-	-	-
397,607	397,607	388,777	(8,830)	3,928	3,928	411,421	407,493
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	3,520	-	-	-
-	-	-	-	-	-	-	-
1,207,415	783,949	374,567	409,382	393,721	104,811	30,583	74,228
-	-	67,921	(67,921)	-	-	-	-
-	-	45,107	(45,107)	-	-	-	-
1,207,415	783,949	487,595	296,354	397,241	104,811	30,583	74,228
(809,808)	(386,342)	(98,818)	(287,524)	(393,313)	(100,883)	380,838	(481,721)
350,176	350,176	350,176	-	(43,025)	(43,025)	(43,025)	-
<u>\$ (459,632)</u>	<u>\$ (36,166)</u>	251,358	<u>\$ 287,524</u>	<u>\$ (436,338)</u>	<u>\$ (143,908)</u>	337,813	<u>\$ 481,721</u>
		620,646				367,428	
		<u>\$ 872,004</u>				<u>\$ 705,241</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, 2019
(amounts expressed in thousands)

	Indiana Check-Up Plan			Variance to Final Budget
	Budget		Actual	
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	110,898	110,898	107,093	(3,805)
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	<u>110,898</u>	<u>110,898</u>	<u>107,093</u>	<u>(3,805)</u>
Current service charges	144,898	144,898	195,129	50,231
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	7	7
Other	-	-	-	-
Total revenues	<u>255,796</u>	<u>255,796</u>	<u>302,229</u>	<u>46,433</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	131,723	35,929	6,973	28,956
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	<u>131,723</u>	<u>35,929</u>	<u>6,973</u>	<u>28,956</u>
Excess of revenues over (under) expenditures	124,073	219,867	295,256	(75,389)
Other financing sources (uses):				
Total other financing sources (uses)	<u>(298,040)</u>	<u>(298,040)</u>	<u>(298,040)</u>	<u>-</u>
Net change in fund balances	<u>\$ (173,967)</u>	<u>\$ (78,173)</u>	<u>(2,784)</u>	<u>\$ 75,389</u>
Fund balances July 1, as restated			<u>193,605</u>	
Fund balances June 30			<u>\$ 190,821</u>	

Fund 6000 Programs				Patients Compensation Fund			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,285	2,285	2,368	83	-	-	-	-
-	-	-	-	-	-	-	-
236	236	227	(9)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
105,944	105,944	165,087	59,143	-	-	-	-
13,260	13,260	1,424	(11,836)	-	-	-	-
121,725	121,725	169,106	47,381	-	-	-	-
128,895	128,895	130,924	2,029	151,005	151,005	160,972	9,967
534	534	1,102	568	1,840	1,840	3,071	1,231
5,441	5,441	5,280	(161)	-	-	-	-
20,884	20,884	17,424	(3,460)	-	-	-	-
8,260	8,260	5,601	(2,659)	-	-	-	-
<u>285,739</u>	<u>285,739</u>	<u>329,437</u>	<u>43,698</u>	<u>152,845</u>	<u>152,845</u>	<u>164,043</u>	<u>11,198</u>
20,613	337,533	115,240	222,293	-	-	-	-
21,165	83,581	40,635	42,946	1,530	367,442	112,475	254,967
2,547	8,981	2,163	6,818	-	-	-	-
4,714	3,933	7,741	(3,808)	-	-	-	-
3,674	26,379	9,920	16,459	-	-	-	-
1,212	23,257	13,259	9,998	-	-	-	-
4,040	1,478	1,388	90	-	-	-	-
-	-	620	(620)	-	-	-	-
-	-	115	(115)	-	-	-	-
<u>57,965</u>	<u>485,142</u>	<u>191,081</u>	<u>294,061</u>	<u>1,530</u>	<u>367,442</u>	<u>112,475</u>	<u>254,967</u>
227,774	(199,403)	138,356	(337,759)	151,315	(214,597)	51,568	(266,165)
<u>(117,651)</u>	<u>(117,651)</u>	<u>(117,651)</u>	<u>-</u>	<u>(16)</u>	<u>(16)</u>	<u>(16)</u>	<u>-</u>
<u>\$ 110,123</u>	<u>\$ (317,054)</u>	20,705	<u>\$ 337,759</u>	<u>\$ 151,299</u>	<u>\$ (214,613)</u>	51,552	<u>\$ 266,165</u>
		237,469				205,978	
		<u>\$ 258,174</u>				<u>\$ 257,530</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, 2019
(amounts expressed in thousands)

	Road and Street, Primary Highway			
	Budget		Actual	Variance to
	Original	Final		Final Budget
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	124,302	124,302	119,225	(5,077)
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	<u>124,302</u>	<u>124,302</u>	<u>119,225</u>	<u>(5,077)</u>
Current service charges	19,974	19,974	7,460	(12,514)
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	<u>144,276</u>	<u>144,276</u>	<u>126,685</u>	<u>(17,591)</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	540,139	134,358	405,781
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	<u>-</u>	<u>540,139</u>	<u>134,358</u>	<u>405,781</u>
Excess of revenues over (under) expenditures	144,276	(395,863)	(7,673)	(388,190)
Other financing sources (uses):				
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 144,276</u>	<u>\$ (395,863)</u>	<u>(7,673)</u>	<u>\$ 388,190</u>
Fund balances July 1, as restated			<u>35,516</u>	
Fund balances June 30			<u>\$ 27,843</u>	

Tobacco Settlement Fund				Common School Fund			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
143,614	143,614	136,679	(6,935)	2,622	2,622	2,392	(230)
3	3	29	26	-	-	-	-
-	-	-	-	-	-	-	-
3	3	-	(3)	-	-	-	-
5	5	-	(5)	580	580	2,750	2,170
143,625	143,625	136,708	(6,917)	3,202	3,202	5,142	1,940
-	-	-	-	-	2,104	-	2,104
-	-	-	-	-	-	-	-
140,278	60,430	51,117	9,313	-	-	-	-
12,430	1	-	1	-	-	-	-
-	-	-	-	-	-	-	-
8,890	14,578	13,612	966	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
161,598	75,009	64,729	10,280	-	2,104	-	2,104
(17,973)	68,616	71,979	(3,363)	3,202	1,098	5,142	(4,044)
(69,461)	(69,461)	(69,461)	-	-	-	-	-
\$ (87,434)	\$ (845)	2,518	\$ 3,363	\$ 3,202	\$ 1,098	5,142	\$ 4,044
		126,060				581,783	
		\$ 128,578				\$ 586,925	

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, 2019
(amounts expressed in thousands)

	U.S. Department of Agriculture			
	Budget		Actual	Variance to
	Original	Final		Final Budget
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	1	1	51	50
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	1,547,545	1,547,545	1,451,315	(96,230)
Other	-	-	216	216
	<u>1,547,546</u>	<u>1,547,546</u>	<u>1,451,582</u>	<u>(95,964)</u>
Total revenues	1,547,546	1,547,546	1,451,582	(95,964)
Expenditures:				
Current:				
General government	1,247	10,466	4,055	6,411
Public safety	1	7,727	4,608	3,119
Health	12,592	254,037	126,201	127,836
Welfare	14,603	2,665,802	964,711	1,701,091
Conservation, culture and development	748	10,143	2,660	7,483
Education	3,469	559,638	432,402	127,236
Transportation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
	<u>32,660</u>	<u>3,507,813</u>	<u>1,534,637</u>	<u>1,973,176</u>
Total expenditures	32,660	3,507,813	1,534,637	1,973,176
Excess of revenues over (under) expenditures	1,514,886	(1,960,267)	(83,055)	(1,877,212)
Other financing sources (uses):				
Total other financing sources (uses)	<u>78,226</u>	<u>78,226</u>	<u>78,226</u>	<u>-</u>
Net change in fund balances	<u>\$ 1,593,112</u>	<u>\$ (1,882,041)</u>	<u>(4,829)</u>	<u>\$ 1,877,212</u>
Fund balances July 1, as restated			<u>30,262</u>	
Fund balances June 30			<u>\$ 25,433</u>	

U.S. Department of Labor				U.S. Department of Transportation			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
547	547	96	(451)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
118,825	118,825	119,706	881	1,019,834	1,019,834	1,075,734	55,900
3	3	-	(3)	75	75	-	(75)
<u>119,375</u>	<u>119,375</u>	<u>119,802</u>	<u>427</u>	<u>1,019,909</u>	<u>1,019,909</u>	<u>1,075,734</u>	<u>55,825</u>
-	-	-	-	-	4,289	1,079	3,210
29	10,837	5,634	5,203	7,152	70,385	22,323	48,062
-	-	-	-	-	535	66	469
-	3,933	-	3,933	-	13	-	13
32,144	218,743	116,271	102,472	3,572	3,455	1,294	2,161
-	525	-	525	-	-	-	-
-	-	-	-	1,607,902	3,368,239	1,702,485	1,665,754
-	-	125	(125)	-	-	-	-
-	-	6	(6)	-	-	-	-
<u>32,173</u>	<u>234,038</u>	<u>122,036</u>	<u>112,002</u>	<u>1,618,626</u>	<u>3,446,916</u>	<u>1,727,247</u>	<u>1,719,669</u>
87,202	(114,663)	(2,234)	(112,429)	(598,717)	(2,427,007)	(651,513)	(1,775,494)
<u>2,253</u>	<u>2,253</u>	<u>2,253</u>	<u>-</u>	<u>504,996</u>	<u>504,996</u>	<u>504,996</u>	<u>-</u>
<u>\$ 89,455</u>	<u>\$ (112,410)</u>	<u>19</u>	<u>\$ 112,429</u>	<u>\$ (93,721)</u>	<u>\$ (1,922,011)</u>	<u>(146,517)</u>	<u>\$ 1,775,494</u>
		(2,079)				569,467	
		<u>\$ (2,060)</u>				<u>\$ 422,950</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, 2019
(amounts expressed in thousands)

	U.S. Department of Education			
	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	-	-	-	-
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	769,651	769,651	722,788	(46,863)
Other	-	-	-	-
Total revenues	<u>769,651</u>	<u>769,651</u>	<u>722,788</u>	<u>(46,863)</u>
Expenditures:				
Current:				
General government	-	1,192	710	482
Public safety	534	2,580	1,728	852
Health	-	-	-	-
Welfare	28,171	255,776	80,103	175,673
Conservation, culture and development	10,882	40,537	31,539	8,998
Education	74,335	877,392	646,717	230,675
Transportation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	<u>113,922</u>	<u>1,177,477</u>	<u>760,797</u>	<u>416,680</u>
Excess of revenues over (under) expenditures	655,729	(407,826)	(38,009)	(369,817)
Other financing sources (uses):				
Total other financing sources (uses)	<u>30,287</u>	<u>30,287</u>	<u>30,287</u>	<u>-</u>
Net change in fund balances	<u>\$ 686,016</u>	<u>\$ (377,539)</u>	<u>(7,722)</u>	<u>\$ 369,817</u>
Fund balances July 1, as restated			<u>38,816</u>	
Fund balances June 30			<u>\$ 31,094</u>	

	Other Non-Major Special Revenue Funds			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ 201	\$ 201	\$ -	\$ (201)
Sales	9,657	9,657	10,006	349
Fuels	96,678	96,678	93,516	(3,162)
Gaming	25,714	25,714	26,670	956
Unemployment	-	-	-	-
Alcohol and tobacco	36,300	36,300	35,905	(395)
Insurance	4,642	4,642	4,880	238
Financial institutions	-	-	-	-
Other	1,909	1,909	2,731	822
Total taxes	175,101	175,101	173,708	(1,393)
Current service charges	351,373	351,373	383,991	32,618
Investment income	1,884	1,884	2,946	1,062
Sales/rents	8,992	8,992	2,824	(6,168)
Grants	322,036	322,036	295,267	(26,769)
Other	1,766	1,766	1,246	(520)
Total revenues	861,152	861,152	859,982	(1,170)
Expenditures:				
Current:				
General government	92,809	389,753	117,035	272,718
Public safety	297,341	620,171	242,409	377,762
Health	9,632	8,130	6,086	2,044
Welfare	100,807	972,218	93,799	878,419
Conservation, culture and development	211,827	638,093	285,579	352,514
Education	3,480	19,032	4,453	14,579
Transportation	108,962	201,546	132,380	69,166
Debt service:				
Principal	824,859,484	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	825,684,342	2,848,943	881,741	1,967,202
Excess of revenues over (under) expenditures	(824,823,190)	(1,987,791)	(21,759)	(1,966,032)
Other financing sources (uses):				
Total other financing sources (uses)	(115,316)	(115,316)	40,528	155,844
Net change in fund balances	<u>\$ (824,938,506)</u>	<u>\$ (2,103,107)</u>	18,769	<u>\$ 2,121,876</u>
Fund balances July 1, as restated			626,273	
Fund balances June 30			<u>\$ 645,042</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)	\$ 520,540
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)	26,491
Expenditures are recorded when the liability is incurred (GAAP) as opposed to when payment is made (budgetary)	16,564
Funds not subject to legally adopted budget	<u>9,747</u>
Net change in fund balances (GAAP basis)	<u><u>\$ 573,341</u></u>

NON-MAJOR PROPRIETARY FUNDS

ENTERPRISE FUNDS

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

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

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

State of Indiana
Combining Statement of Fund Net Position
Non-Major Enterprise Funds
June 30, 2019

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Assets			
Current assets:			
Cash, cash equivalents and investments - unrestricted	\$ 67,390	\$ 14,012	\$ 81,402
Receivables:			
Accounts	41	429	470
Interest	270	-	270
Inventory	-	720	720
Prepaid expenses	-	61	61
Other assets	25	-	25
Total current assets	<u>67,726</u>	<u>15,222</u>	<u>82,948</u>
Noncurrent assets:			
Capital assets:			
Capital assets being depreciated/amortized	-	993	993
less accumulated depreciation/amortization	-	(588)	(588)
Total capital assets, net of depreciation/amortization	<u>-</u>	<u>405</u>	<u>405</u>
Total noncurrent assets	<u>-</u>	<u>405</u>	<u>405</u>
Total assets	<u>67,726</u>	<u>15,627</u>	<u>83,353</u>
Liabilities			
Current liabilities:			
Accounts payable	-	519	519
Claims payable	1,689	-	1,689
Salaries and benefits payable	-	512	512
Accrued liability for compensated absences	-	218	218
Unearned revenue	328	4,360	4,688
Other liabilities	2	243	245
Total current liabilities	<u>2,019</u>	<u>5,852</u>	<u>7,871</u>
Noncurrent liabilities:			
Accrued liability for compensated absences	-	561	561
Claims payable	21,689	-	21,689
Total noncurrent liabilities	<u>21,689</u>	<u>561</u>	<u>22,250</u>
Total liabilities	<u>23,708</u>	<u>6,413</u>	<u>30,121</u>
Net position			
Net investment in capital assets	-	405	405
Restricted-expendable:			
Unrestricted (deficit)	44,018	8,809	52,827
Total net position	<u>\$ 44,018</u>	<u>\$ 9,214</u>	<u>\$ 53,232</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, 2019

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Operating revenues:			
Sales/rents/premiums	\$ 655	\$ 26,122	\$ 26,777
Other	-	148	148
Total operating revenues	655	26,270	26,925
Cost of sales	-	5,399	5,399
Gross margin	655	20,871	21,526
Operating expenses:			
General and administrative expense	549	17,735	18,284
Claims expense	466	-	466
Depreciation and amortization	-	57	57
Other	-	19	19
Total operating expenses	1,015	17,811	18,826
Operating income (loss)	(360)	3,060	2,700
Nonoperating revenues (expenses):			
Interest and other investment income	4,606	86	4,692
Gain (Loss) on disposition of assets	-	14	14
Total nonoperating revenues (expenses)	4,606	100	4,706
Income before contributions and transfers	4,246	3,160	7,406
Transfers (out)	-	(1,986)	(1,986)
Change in net position	4,246	1,174	5,420
Total net position, July 1, as restated	39,772	8,040	47,812
Total net position, June 30	\$ 44,018	\$ 9,214	\$ 53,232

State of Indiana

Combining Statement of Cash Flows

Non-Major Enterprise Funds

For the Fiscal Year Ended June 30, 2019

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Cash flows from operating activities:			
Cash received from customers	\$ 594	\$ 26,390	\$ 26,984
Cash paid for general and administrative	(560)	(17,805)	(18,365)
Cash paid to suppliers	-	(5,425)	(5,425)
Cash paid for claims expense	(1,634)	-	(1,634)
Net cash provided (used) by operating activities	(1,600)	3,160	1,560
Cash flows from noncapital financing activities:			
Transfers out	-	(1,986)	(1,986)
Net cash provided (used) by noncapital financing activities	-	(1,986)	(1,986)
Cash flows from capital and related financing activities:			
Acquisition/construction of capital assets	-	(254)	(254)
Net cash provided (used) by capital and related financing activities	-	(254)	(254)
Cash flows from investing activities:			
Proceeds from sales of investments	6,500	-	6,500
Purchase of investments	(8,020)	(800)	(8,820)
Interest income (expense) on investments	1,089	86	1,175
Net cash provided (used) by investing activities	(431)	(714)	(1,145)
Net increase (decrease) in cash and cash equivalents	(2,031)	206	(1,825)
Cash and cash equivalents, July 1	4,422	12,671	17,093
Cash and cash equivalents, June 30	\$ 2,391	\$ 12,877	\$ 15,268
Reconciliation of cash , cash equivalents and investments:			
Cash and cash equivalents unrestricted at end of year	\$ 2,391	\$ 12,877	\$ 15,268
Investments unrestricted	64,999	1,135	66,134
Cash, cash equivalents and investments per balance sheet	\$ 67,390	\$ 14,012	\$ 81,402
Noncash investing, capital and financing activities:			
Increase (Decrease) in fair value of investments	\$ (1,520)	\$ -	\$ (1,520)

State of Indiana
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Fiscal Year Ended June 30, 2019

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (360)	\$ 3,060	\$ 2,700
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation/amortization expense	-	57	57
(Increase) decrease in receivables	59	(78)	(19)
(Increase) decrease in inventory	-	(26)	(26)
(Increase) decrease in prepaid expenses	-	17	17
Increase (decrease) in claims payable	(1,168)	-	(1,168)
Increase (decrease) in accounts payable	-	(120)	(120)
Increase (decrease) in unearned revenue	(117)	198	81
Increase (decrease) in salaries payable	-	51	51
Increase (decrease) in compensated absences	-	16	16
Increase (decrease) in other payables	(14)	(15)	(29)
Net cash provided (used) by operating activities	<u>\$ (1,600)</u>	<u>\$ 3,160</u>	<u>\$ 1,560</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, 2019**
(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	\$ 3,122	\$ 38,611	\$ 16,229	\$ 12,975	\$ 126,324	\$ 2,575	\$ 1,942	\$ 16	\$ 201,794
Receivables:									
Accounts	2,877	1,025	1,328	1,197	15,845	208	77	-	22,557
Interfund services provided	435	9,579	-	-	-	-	-	-	10,014
Inventory	4,019	127	-	-	-	-	-	-	4,146
Prepaid expenses	-	4,000	-	-	-	-	-	-	4,000
Total current assets	10,453	53,342	17,557	14,172	142,169	2,783	2,019	16	242,511
Noncurrent assets:									
Capital assets:									
Capital assets being depreciated/amortized	13,461	97,805	-	-	1,281	-	-	-	112,547
less accumulated depreciation/amortization	(10,342)	(45,542)	-	-	(227)	-	-	-	(56,111)
Total capital assets, net of depreciation/amortization	3,119	52,263	-	-	1,054	-	-	-	56,436
Total noncurrent assets	3,119	52,263	-	-	1,054	-	-	-	56,436
Total assets	13,572	105,605	17,557	14,172	143,223	2,783	2,019	16	298,947
Deferred Outflows of Resources									
Related to pensions	967	3,158	-	-	-	-	770	39	4,934
Related to OPEB	20	65	-	-	-	-	16	1	102
Total deferred outflows of resources	987	3,223	-	-	-	-	786	40	5,036
Liabilities									
Current liabilities:									
Accounts payable	1,625	2,814	3,634	4,018	44,062	829	58	-	57,040
Salaries and benefits payable	321	1,369	-	-	50	-	384	9	2,133
Accrued liability for compensated absences	294	2,111	-	-	42	-	366	26	2,839
Unearned revenue	12	211	-	-	-	-	-	-	223
Other liabilities	4	-	-	-	-	-	-	-	4
Total current liabilities	2,256	6,505	3,634	4,018	44,154	829	808	35	62,239
Noncurrent liabilities:									
Accrued liability for compensated absences	285	2,218	-	-	39	-	380	26	2,948
Net pension liability	4,257	13,901	-	-	-	-	3,388	174	21,720
OPEB Liability	10	33	-	-	-	-	8	-	51
Total noncurrent liabilities	4,552	16,152	-	-	39	-	3,776	200	24,719
Total liabilities	6,808	22,657	3,634	4,018	44,193	829	4,584	235	86,958
Deferred Inflows of Resources									
Related to pensions	714	2,330	-	-	-	-	568	29	3,641
Related to OPEB	27	89	-	-	-	-	22	1	139
Total deferred inflows of resources	741	2,419	-	-	-	-	590	30	3,780
Net position									
Net investment in capital assets	3,119	52,263	-	-	1,054	-	-	-	56,436
Unrestricted (deficit)	3,891	31,489	13,923	10,154	97,976	1,954	(2,369)	(209)	156,809
Total net position	\$ 7,010	\$ 83,752	\$ 13,923	\$ 10,154	\$ 99,030	\$ 1,954	\$ (2,369)	\$ (209)	\$ 213,245

**State of Indiana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Fiscal Year Ended June 30, 2019**

(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	Conservation and Excise Officers Health Insurance Fund	State Personnel Department Fund	Accounting Centralization	Total
Operating revenues:									
Sales/rents/premiums	\$ 35,066	\$ 130,801	\$ 40,726	\$ 6,824	\$ 377,721	\$ 6,535	\$ -	\$ -	\$ 597,673
Charges for services	-	75	-	-	-	-	11,084	393	11,552
Other	-	-	-	1,435	-	-	-	-	1,435
Total operating revenues	35,066	130,876	40,726	8,259	377,721	6,535	11,084	393	610,660
Cost of sales	18,227	1,624	-	-	-	-	-	-	19,851
Gross margin	16,839	129,252	40,726	8,259	377,721	6,535	11,084	393	590,809
Operating expenses:									
General and administrative expense	14,337	120,014	2,212	814	15,984	373	11,109	375	165,218
Health / disability benefit payments	-	-	31,234	16,381	341,394	6,089	-	-	395,098
Depreciation and amortization	237	13,294	-	-	44	-	-	-	13,575
Total operating expenses	14,574	133,308	33,446	17,195	357,422	6,462	11,109	375	573,891
Operating income (loss)	2,265	(4,056)	7,280	(8,936)	20,299	73	(25)	18	16,918
Nonoperating revenues (expenses):									
Interest and other investment income	4	-	-	-	-	-	-	-	4
Gain (Loss) on disposition of assets	4	573	-	-	-	-	-	-	577
Contributions to other postemployment benefits	-	-	(8,606)	(387)	(3,900)	(1,087)	-	-	(13,980)
Other	-	14	-	-	-	-	-	-	14
Total nonoperating revenues (expenses)	8	587	(8,606)	(387)	(3,900)	(1,087)	-	-	(13,385)
Income before contributions and transfers	2,273	(3,469)	(1,326)	(9,323)	16,399	(1,014)	(25)	18	3,533
Capital contributions	-	17,608	-	-	-	-	-	-	17,608
Transfers in	467	1,282	-	-	-	-	-	-	1,749
Transfers (out)	(766)	-	-	-	-	-	-	-	(766)
Change in net position	1,974	15,421	(1,326)	(9,323)	16,399	(1,014)	(25)	18	22,124
Total net position, July 1, as restated	5,036	68,331	15,249	19,477	82,631	2,968	(2,344)	(227)	191,121
Total net position, June 30	\$ 7,010	\$ 83,752	\$ 13,923	\$ 10,154	\$ 99,030	\$ 1,954	\$ (2,369)	\$ (209)	\$ 213,245

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2019
(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	\$ 27,948	\$ 15,748	\$ 40,703	\$ 8,718	\$ 379,751	\$ 6,610	\$ 11,061	\$ 393	\$ 490,932
Cash received from interfund services provided	7,316	115,236	-	-	-	-	-	-	122,552
Cash paid for general and administrative	(14,633)	(121,464)	(2,212)	(814)	(17,585)	(373)	(10,753)	(377)	(168,211)
Cash paid for salary/health/disability benefit payments	-	-	(31,119)	(15,547)	(332,318)	(6,101)	-	-	(385,085)
Cash paid to suppliers	(19,250)	(1,638)	-	-	-	-	-	-	(20,888)
Net cash provided (used) by operating activities	1,381	7,882	7,372	(7,643)	29,848	136	308	16	39,300
Cash flows from noncapital financing activities:									
Transfers in	467	1,281	-	-	-	-	-	-	1,748
Transfers out	(766)	-	-	-	-	-	-	-	(766)
Contributions to other postemployment benefits	-	-	(8,606)	(387)	(3,900)	(1,087)	-	-	(13,980)
Other	-	14	-	-	-	-	-	-	14
Net cash provided (used) by noncapital financing activities	(299)	1,295	(8,606)	(387)	(3,900)	(1,087)	-	-	(12,984)
Cash flows from capital and related financing activities:									
Acquisition/construction of capital assets	-	(23,856)	-	-	(1)	-	-	-	(23,857)
Proceeds from sale of assets	4	1,294	-	-	-	-	-	-	1,298
Capital contributions	-	17,608	-	-	-	-	-	-	17,608
Net cash provided (used) by capital and related financing activities	4	(4,954)	-	-	(1)	-	-	-	(4,951)
Cash flows from investing activities:									
Interest income (expense) on investments	4	-	-	-	-	-	-	-	4
Net cash provided (used) by investing activities	4	-	-	-	-	-	-	-	4
Net increase (decrease) in cash and cash equivalents	1,090	4,223	(1,234)	(8,030)	25,947	(951)	308	16	21,369
Cash and cash equivalents, July 1	2,032	34,388	17,463	21,005	100,377	3,526	1,634	-	180,425
Cash and cash equivalents, June 30	\$ 3,122	\$ 38,611	\$ 16,229	\$ 12,975	\$ 126,324	\$ 2,575	\$ 1,942	\$ 16	\$ 201,794
Reconciliation of cash, cash equivalents and investments:									
Cash and cash equivalents unrestricted at end of year	\$ 3,122	\$ 38,611	\$ 16,229	\$ 12,975	\$ 126,324	\$ 2,575	\$ 1,942	\$ 16	\$ 201,794
Cash, cash equivalents and investments per balance sheet	\$ 3,122	\$ 38,611	\$ 16,229	\$ 12,975	\$ 126,324	\$ 2,575	\$ 1,942	\$ 16	\$ 201,794

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2019
(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)	\$ 2,265	\$ (4,066)	\$ 7,280	\$ (8,936)	\$ 20,299	\$ 73	\$ (25)	\$ 18	\$ 16,918
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:									
Depreciation/amortization expense	237	13,285	-	-	44	-	-	-	13,576
(Increase) decrease in receivables	198	226	(23)	459	2,030	75	(24)	-	2,941
(Increase) decrease in interfund services provided	(11)	(328)	-	-	-	-	-	-	(339)
(Increase) decrease in inventory	(853)	(14)	-	-	-	-	-	-	(867)
(Increase) decrease in prepaid expenses	-	(4,000)	-	-	-	-	-	-	(4,000)
(Increase) decrease in deferred outflows	811	2,345	-	-	-	-	494	29	3,679
Increase (decrease) in accounts payable	(169)	2,395	115	834	7,464	(12)	63	-	10,690
Increase (decrease) in unearned revenue	10	-	-	-	-	-	-	-	10
Increase (decrease) in salaries payable	(15)	76	-	-	(1)	-	41	(3)	98
Increase (decrease) in compensated absences	(36)	362	-	-	12	-	88	2	428
Increase (decrease) in net pension liabilities	(1,714)	(4,585)	-	-	-	-	(861)	(56)	(7,216)
Increase (decrease) in net OPEB liabilities	(32)	(96)	-	-	-	-	(22)	(2)	(152)
Increase (decrease) in deferred inflows	690	2,262	-	-	-	-	554	28	3,534
Net cash provided (used) by operating activities	\$ 1,381	\$ 7,882	\$ 7,372	\$ (7,643)	\$ 29,848	\$ 136	\$ 308	\$ 16	\$ 39,300

FIDUCIARY FUNDS

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

PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS

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

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

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

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

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

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

FIDUCIARY FUNDS

PRIVATE-PURPOSE TRUST FUNDS

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

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

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

AGENCY FUNDS

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

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

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

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

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

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

State of Indiana
Combining Statement of Fiduciary Net Position
Pension and Other Employee Benefit Trust Funds
June 30, 2019

(amounts expressed in thousands)

	Primary Government				Fiduciary in Nature Component Unit	
	State Police Pension Fund	State Police Supplemental Trust	State Employee Retiree Health Benefit Trust Fund - DB	State Employee Retiree Health Benefit Trust Fund - DC	Indiana Public Retirement System	Total
Assets						
Cash, cash equivalents and non-pension investments	\$ 30,713	\$ -	\$ 36,943	\$ 225,454	\$ 3,185	\$ 296,295
Securities lending collateral	-	-	-	-	102,422	102,422
Receivables:						
Contributions	406	74	172	2,644	31,202	34,498
Interest	623	-	861	1,194	98,368	101,046
Securities lending	-	-	-	270	-	270
Member loans	73	-	-	-	-	73
From investment sales	2,463	-	-	-	8,713,504	8,715,967
Total receivables	3,565	74	1,033	4,108	8,843,074	8,851,854
Pension and other employee benefit investments at fair value:						
Short term investments	-	-	-	-	1,792,549	1,792,549
Equity Securities	211,895	-	-	-	9,200,946	9,412,841
Debt Securities	130,314	-	170,717	131,042	13,305,766	13,737,839
Other	116,327	-	-	-	12,639,458	12,755,785
Total investments at fair value	458,536	-	170,717	131,042	36,938,719	37,699,014
Other assets	-	-	-	-	201	201
Property, plant and equipment net of accumulated depreciation	15	-	-	-	4,911	4,926
Total assets	492,829	74	208,693	360,604	45,892,512	46,954,712
Liabilities						
Accounts/escrows payable	99	-	-	24	7,737	7,860
Securities lending payable	-	-	-	270	-	270
Benefits payable	-	74	798	263	109,443	110,578
Investment purchases payable	1,437	-	-	-	8,968,459	8,969,896
Securities purchased payable	-	-	-	-	634,592	634,592
Securities lending collateral	-	-	-	-	102,422	102,422
Other	-	-	-	-	1,506	1,506
Total liabilities	1,536	74	798	557	9,824,159	9,827,124
Net Position						
Restricted for:						
Employees' pension benefits	491,293	-	-	-	36,053,120	36,544,413
OPEB benefits	-	-	207,895	360,047	-	567,942
Future death benefits	-	-	-	-	15,233	15,233
Total net position	\$ 491,293	\$ -	\$ 207,895	\$ 360,047	\$ 36,068,353	\$ 37,127,588

State of Indiana
Combining Statement of Changes in Fiduciary Net Position
Pension and Other Employee Benefit Trust Funds
For the Year Ended June 30, 2019

(amounts expressed in thousands)

	Primary Government				Fiduciary in Nature Component Unit	Total
	State Police Pension Fund	State Police Supplemental Trust	State Employee Retiree Health Benefit Trust Fund - DB	State Employee Retiree Health Benefit Trust Fund - DC	Indiana Public Retirement System	
Additions:						
Member contributions	\$ 5,289	\$ -	\$ -	\$ -	\$ 361,373	\$ 366,662
Employer contributions	29,902	3,983	30,376	29,929	1,161,582	1,255,772
Contributions from the State of Indiana	-	-	-	-	1,145,125	1,145,125
Net investment income (loss)	20,334	-	4,466	10,677	2,537,915	2,573,392
Less investment expense	(1,541)	-	-	-	(210,181)	(211,722)
Federal reimbursements	-	-	618	-	-	618
Other	-	-	300	208	1,831	2,339
Total additions	53,984	3,983	35,760	40,814	4,997,645	5,132,186
Deductions:						
Pension and disability benefits	38,373	3,238	-	-	2,408,830	2,450,441
Retiree health benefits	-	-	10,023	18,171	-	28,194
Death benefits	-	-	-	-	2,001	2,001
Refunds of contributions and interest	18	-	-	-	447,103	447,121
Administrative	389	109	930	2,828	41,398	45,654
Pension relief distributions	-	-	-	-	212,239	212,239
Other	-	636	-	207	284	1,127
Total deductions	38,780	3,983	10,953	21,206	3,111,855	3,186,777
Net increase (decrease) in net position	15,204	-	24,807	19,608	1,885,790	1,945,409
Net position restricted for pension and other employee benefits, July 1, as restated:						
Pension benefits	476,089	-	-	-	34,167,784	34,643,873
OPEB benefits	-	-	183,088	340,439	-	523,527
Future death benefits	-	-	-	-	14,779	14,779
Net position restricted for pension and other employee benefits, June 30, as restated	\$ 491,293	\$ -	\$ 207,895	\$ 360,047	\$ 36,068,353	\$ 37,127,588

State of Indiana
Combining Statement of Net Position
Private-Purpose Trust Funds
June 30, 2019

(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	\$ 45,081	\$ 39,961	\$ 85,042
Receivables:			
Accounts	799	155	954
Interest	-	111	111
Securities lending	-	8	8
Total receivables	<u>799</u>	<u>274</u>	<u>1,073</u>
Total assets	<u>45,880</u>	<u>40,235</u>	<u>86,115</u>
LIABILITIES			
Accounts/escrows payable	210	-	210
Salaries and benefits payable	95	-	95
Securities purchased payable	-	8	8
Total liabilities	<u>305</u>	<u>8</u>	<u>313</u>
NET POSITION			
Restricted for:			
Trust beneficiaries	<u>45,575</u>	<u>40,227</u>	<u>85,802</u>
Total net position	<u>\$ 45,575</u>	<u>\$ 40,227</u>	<u>\$ 85,802</u>

State of Indiana
Combining Statement of Changes in Net Position
Private-Purpose Trust Funds
For the Year Ended June 30, 2019
(amounts expressed in thousands)

	<u>Abandoned Property Fund</u>	<u>Private-Purpose Trust Fund</u>	<u>Total</u>
Additions:			
Current Service Charge	\$ -	\$ 9,898	\$ 9,898
Investment Income	10	986	996
Member Contributions	-	87	87
Donations/escheats	111,354	-	111,354
	<hr/>	<hr/>	<hr/>
Total additions	111,364	10,971	122,335
Deductions:			
Payments to participants/beneficiaries	97,830	9,739	107,569
	<hr/>	<hr/>	<hr/>
Total deductions	97,830	9,739	107,569
	<hr/>	<hr/>	<hr/>
Net increase (decrease) in net position	13,534	1,232	14,766
	<hr/>	<hr/>	<hr/>
Net position, July 1, as restated	32,041	38,995	71,036
	<hr/>	<hr/>	<hr/>
Net position, June 30	\$ 45,575	\$ 40,227	\$ 85,802
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

State of Indiana
Combining Statement of Net Position
Agency Funds
June 30, 2019
 (amounts expressed in thousands)

	Employee Payroll, Withholding and Benefits	Local Distributions	Child Support	Department of Insurance	Other Agency Funds	Total
Assets:						
Cash, cash equivalents and investments	\$ 1,173	\$ 803,435	\$ 17,788	\$ 222,576	\$ 54,051	\$ 1,099,023
Receivables:						
Taxes	-	18,477	-	-	785	19,262
Accounts	-	-	-	-	86	86
Total assets	\$ 1,173	\$ 821,912	\$ 17,788	\$ 222,576	\$ 54,922	\$ 1,118,371
Liabilities:						
Accounts/escrows payable	\$ 1,173	\$ 821,912	\$ 17,788	\$ 222,576	\$ 54,922	\$ 1,118,371
Total liabilities	\$ 1,173	\$ 821,912	\$ 17,788	\$ 222,576	\$ 54,922	\$ 1,118,371

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2019

(amounts expressed in thousands)

	Balance, July 1	Additions	Deductions	Balance, June 30
Employee Payroll, Withholding and Benefits				
Assets:				
Cash, cash equivalents, and investments	\$ 1,080	\$ 2,449,339	\$ 2,449,246	\$ 1,173
Total assets	<u>\$ 1,080</u>	<u>\$ 2,449,339</u>	<u>\$ 2,449,246</u>	<u>\$ 1,173</u>
Liabilities:				
Accounts / escrows payable	\$ 1,080	\$ 2,449,339	\$ 2,449,246	\$ 1,173
Total liabilities	<u>\$ 1,080</u>	<u>\$ 2,449,339</u>	<u>\$ 2,449,246</u>	<u>\$ 1,173</u>
Local Distributions				
Assets:				
Cash, cash equivalents, and investments	\$ 543,396	\$ 3,296,036	\$ 3,035,997	\$ 803,435
Receivables	18,443	18,477	18,443	18,477
Total assets	<u>\$ 561,839</u>	<u>\$ 3,314,513</u>	<u>\$ 3,054,440</u>	<u>\$ 821,912</u>
Liabilities:				
Accounts / escrows payable	\$ 561,839	\$ 3,314,513	\$ 3,054,440	\$ 821,912
Total liabilities	<u>\$ 561,839</u>	<u>\$ 3,314,513</u>	<u>\$ 3,054,440</u>	<u>\$ 821,912</u>
Child Support				
Assets:				
Cash, cash equivalents, and investments	\$ 17,978	\$ 815,722	\$ 815,912	\$ 17,788
Total assets	<u>\$ 17,978</u>	<u>\$ 815,722</u>	<u>\$ 815,912</u>	<u>\$ 17,788</u>
Liabilities:				
Accounts / escrows payable	\$ 17,978	\$ 815,722	\$ 815,912	\$ 17,788
Total liabilities	<u>\$ 17,978</u>	<u>\$ 815,722</u>	<u>\$ 815,912</u>	<u>\$ 17,788</u>

continued on next page

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2019

(amounts expressed in thousands)

	Balance, July 1	Additions	Deductions	Balance, June 30
Department of Insurance				
Assets:				
Cash, cash equivalents, and investments	\$ 228,945	\$ 3,772	\$ 10,141	\$ 222,576
Total assets	<u>\$ 228,945</u>	<u>\$ 3,772</u>	<u>\$ 10,141</u>	<u>\$ 222,576</u>
Liabilities:				
Accounts / escrows payable	\$ 228,945	\$ 3,772	\$ 10,141	\$ 222,576
Total liabilities	<u>\$ 228,945</u>	<u>\$ 3,772</u>	<u>\$ 10,141</u>	<u>\$ 222,576</u>
Other Agency Funds				
Assets:				
Cash, cash equivalents, and investments	\$ 63,523	\$ 748,026	\$ 757,498	\$ 54,051
Receivables	897	871	897	871
Total assets	<u>\$ 64,420</u>	<u>\$ 748,897</u>	<u>\$ 758,395</u>	<u>\$ 54,922</u>
Liabilities:				
Accounts / escrows payable	\$ 64,420	\$ 748,897	\$ 758,395	\$ 54,922
Total liabilities	<u>\$ 64,420</u>	<u>\$ 748,897</u>	<u>\$ 758,395</u>	<u>\$ 54,922</u>
Total Agency Funds				
Assets:				
Cash, cash equivalents, and investments	\$ 854,922	\$ 7,312,895	\$ 7,068,794	\$ 1,099,023
Receivables	19,340	19,348	19,340	19,348
Total assets	<u>\$ 874,262</u>	<u>\$ 7,332,243</u>	<u>\$ 7,088,134</u>	<u>\$ 1,118,371</u>
Liabilities:				
Accounts / escrows payable	\$ 874,262	\$ 7,332,243	\$ 7,088,134	\$ 1,118,371
Total liabilities	<u>\$ 874,262</u>	<u>\$ 7,332,243</u>	<u>\$ 7,088,134</u>	<u>\$ 1,118,371</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, 2019

(amounts expressed in thousands)

	Indiana Economic Development Corporation	Totals
Assets		
Current assets:		
Cash, cash equivalents and investments - unrestricted	\$ 18,980	\$ 18,980
Cash, cash equivalents and investments - restricted	105,720	105,720
Receivables (net)	1,528	1,528
Total current assets	126,228	126,228
Noncurrent assets:		
Loans	77,741	77,741
Capital assets:		
Capital assets being depreciated/amortized	494	494
less accumulated depreciation/amortization	(214)	(214)
Total capital assets, net of depreciation/amortization	280	280
Total noncurrent assets	78,021	78,021
Total assets	204,249	204,249
Deferred Outflows of Resources		
Related to pensions	1,312	1,312
Total deferred outflows of resources	1,312	1,312
Liabilities		
Current liabilities:		
Accounts payable	9,269	9,269
Unearned revenue	2,480	2,480
Accrued liability for compensated absences	508	508
Other liabilities	333	333
Total current liabilities	12,590	12,590
Noncurrent liabilities:		
Net pension and OPEB liabilities	4,006	4,006
Total noncurrent liabilities	4,006	4,006
Total liabilities	16,596	16,596
Deferred inflows of resources		
Related to pensions	661	661
Total deferred inflows of resources	661	661
NET POSITION		
Net investment in capital assets	280	280
Restricted - nonexpendable:		
Restricted - expendable:		
Grants/constitutional restrictions	180,592	180,592
Unrestricted	7,432	7,432
Total net position	\$ 188,304	\$ 188,304

**State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Governmental Funds
For the Fiscal Year Ended June 30, 2019**

(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	\$ 83,783	\$ -	\$ 9,223	\$ -	\$ (74,560)	\$ (74,560)
Total component units	\$ 83,783	\$ -	\$ 9,223	\$ -	\$ (74,560)	\$ (74,560)
General Revenues:						
Gaming tax					2,245	2,245
Total taxes					2,245	2,245
Revenue not restricted to specific programs					450	450
Investment earnings					68,140	68,140
Payments from State of Indiana					68,140	68,140
Total general revenues					70,835	70,835
Changes in net position					(3,725)	(3,725)
Net position - beginning					192,029	192,029
Net position - ending					\$ 188,304	\$ 188,304

State of Indiana
Combining Statement of Net Position
Non-Major Discretely Presented Component Units -
Proprietary Funds
June 30, 2019
(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	\$ -	\$ 8,102	\$ 87,820	\$ 135,253	\$ 104,620
Cash, cash equivalents and investments - restricted	58,461	35,931	160,518	-	1,976
Receivables (net)	1,728	225,259	11,653	1,586	2,911
Due from primary government	-	-	-	5,000	-
Inventory	-	-	-	-	-
Prepaid expenses	-	-	-	24	278
Loans	-	-	17,284	-	7,073
Investment in direct financing lease	11,075	-	-	-	-
Other assets	-	-	1,026	-	-
Total current assets	71,264	269,292	278,301	141,863	116,858
Noncurrent assets:					
Cash, cash equivalents and investments - unrestricted	-	6,101	126,777	156,167	23,096
Cash, cash equivalents and investments - restricted	-	31,206	494,103	-	-
Receivables (net)	-	576,663	-	-	2,106
Due from primary government	-	-	-	15,000	-
Loans	-	-	90,487	-	88,037
Investment in direct financing lease	928,934	-	-	-	-
Other assets	-	-	-	-	-
Capital assets:					
Capital assets not being depreciated/amortized	-	-	-	-	-
Capital assets being depreciated/amortized	-	-	9,446	599	428
less accumulated depreciation/amortization	-	-	(6,983)	(268)	(284)
Total capital assets, net of depreciation/amortization	-	-	2,463	331	144
Total noncurrent assets	928,934	613,970	713,830	171,498	113,383
Total assets	1,000,198	883,262	992,131	313,361	230,241
Deferred Outflows of Resources					
Accumulated decrease in fair value of hedging derivatives	107,033	3,216	9	-	-
Debt refunding loss	789	6,314	2,068	-	-
Related to pensions	-	76	520	5	-
Deferred swap termination	60,459	-	-	-	-
Total deferred outflows of resources	168,281	9,606	2,597	5	-
Liabilities					
Current liabilities:					
Accounts payable	30	356	8,833	138	640
Interest payable	14,008	10,106	4,371	-	32
Unearned revenue	-	-	58,710	-	-
Accrued liability for compensated absences	-	-	-	-	-
Other liabilities	-	33,868	-	-	-
Current portion of long-term liabilities	11,075	238,887	11,052	-	8,787
Total current liabilities	25,113	283,217	82,966	138	9,459
Noncurrent liabilities:					
Accrued liability for compensated absences	-	-	-	-	-
Net pension and OPEB liabilities	-	192	3,340	18	-
Revenue bonds/notes payable	1,016,032	591,488	464,389	-	63,917
Derivative instrument liability	107,033	3,216	9	-	-
Other noncurrent liabilities	835	-	360	-	-
Total noncurrent liabilities	1,123,900	594,896	468,098	18	63,917
Total liabilities	1,149,013	878,113	551,064	156	73,376
Deferred Inflows of Resources					
Advanced payment for service concession agreement	-	-	-	-	-
Related to pensions	-	35	706	3	-
Related to irrevocable split interest agreements	-	-	-	-	-
Total deferred inflows of resources	-	35	706	3	-
Net Position					
Net investment in capital assets	-	-	2,015	331	144
Restricted - nonexpendable:					
Permanent funds	-	-	-	-	-
Restricted - expendable:					
Grants/constitutional restrictions	19,466	-	161,238	-	-
Future debt service	-	264	68,494	-	1,976
Student aid	-	-	-	-	-
Endowments	-	-	-	-	-
Capital projects	-	-	-	-	-
Other purposes	-	-	-	-	-
Unrestricted	-	14,456	211,211	312,876	154,745
Total net position	\$ 19,466	\$ 14,720	\$ 442,958	\$ 313,207	\$ 156,865

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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
\$ 3,277	\$ 21,747	\$ 3,704	\$ 11,570	\$ 4,797	\$ 6,746	\$ -	\$ 387,636
8,960	-	1,370	-	-	-	5,826	273,042
211	391	1,031	1,615	24	752	11	247,172
-	-	-	-	-	-	-	5,000
26	-	-	-	-	145	-	171
80	318	-	50	23	96	-	869
-	-	-	-	-	-	-	24,357
-	-	-	-	-	-	3,615	14,690
-	-	-	-	-	-	-	1,026
12,554	22,456	6,105	13,235	4,844	7,739	9,452	953,963
-	22,000	-	-	-	990	-	335,131
-	-	-	-	-	2,643	-	527,952
-	-	85	-	-	10	-	578,864
-	-	-	-	-	-	-	15,000
-	-	-	-	-	-	-	178,524
-	-	-	-	-	-	79,220	1,008,154
-	-	-	-	-	119	-	119
84,262	37,052	17,800	-	-	-	-	139,114
54,045	145,627	149,072	-	-	1,081	-	360,298
(24,010)	(81,150)	(88,422)	-	-	(965)	-	(202,082)
114,297	101,529	78,450	-	-	116	-	297,330
114,297	123,529	78,535	-	-	3,878	79,220	2,941,074
126,851	145,985	84,640	13,235	4,844	11,617	88,672	3,895,037
-	-	-	-	-	-	-	110,258
-	-	-	-	-	-	-	9,171
155	324	509	-	-	1,074	-	2,663
-	-	-	-	-	-	-	60,459
155	324	509	-	-	1,074	-	182,551
607	1,553	2,340	22	-	637	-	15,156
-	-	-	-	-	-	1,528	30,045
-	-	387	-	-	179	-	59,276
-	-	215	-	-	-	-	215
-	182	-	-	-	-	-	34,050
33	-	1,755	-	-	-	3,615	275,204
640	1,735	4,697	22	-	816	5,143	413,946
-	-	75	-	-	-	-	75
382	1,522	3,109	-	-	3,803	-	12,366
216	-	-	-	-	-	78,520	2,214,562
-	-	-	-	-	-	-	110,258
-	-	45,274	-	-	-	-	46,469
598	1,522	48,458	-	-	3,803	78,520	2,383,730
1,238	3,257	53,155	22	-	4,619	83,663	2,797,676
-	3,654	-	-	-	-	-	3,654
62	246	503	-	-	906	-	2,461
-	-	-	-	-	119	-	119
62	3,900	503	-	-	1,025	-	6,234
114,049	101,347	31,421	-	-	116	-	249,423
-	-	-	-	-	782	-	782
-	-	687	-	-	2,500	5,009	188,900
-	-	583	-	-	-	-	71,317
2	-	-	-	-	-	-	2
-	-	-	-	-	1,086	-	1,086
6,917	-	101	-	-	2,998	-	10,016
-	-	-	-	-	4	-	4
4,738	37,805	(1,301)	13,213	4,844	(439)	-	752,148
\$ 125,706	\$ 139,152	\$ 31,491	\$ 13,213	\$ 4,844	\$ 7,047	\$ 5,009	\$ 1,273,678

**State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Proprietary Funds
For the Fiscal Year Ended June 30, 2019**
(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	\$ 52,299	\$ 52,244	\$ 4,147	\$ -	\$ 4,092	\$ -	\$ -	\$ -
Indiana Bond Bank	33,478	893	32,268	-	-	(317)	-	-
Indiana Housing and Community Development Authority	430,863	23,463	404,771	-	-	-	(2,629)	-
Indiana Board for Depositories	2,716	-	10,134	-	-	-	-	7,418
Indiana Secondary Market for Education Loans Inc.	6,621	-	4,193	-	-	-	-	-
White River State Park Development Commission	5,566	3,464	105	-	-	-	-	-
Ports of Indiana	9,932	13,148	350	882	-	-	-	-
Indiana State Fair Commission	33,762	20,496	382	-	-	-	-	-
Indiana Comprehensive Health Insurance Association	182	123	-	-	-	-	-	-
Indiana Political Subdivision Risk Management Commission	98	-	-	-	-	-	-	-
Indiana State Museum and Historic Sites Corporation	15,993	2,332	2,617	-	-	-	-	-
Indiana Motorsports Commission	5,406	2,000	-	-	-	-	-	-
Total component units	\$ 596,916	\$ 118,163	\$ 458,967	\$ 882	\$ 4,092	\$ (317)	\$ (2,629)	\$ 7,418
General revenues:								
Investment earnings								
Payments from State of Indiana					1,386	264	6,484	-
Other					-	-	-	-
Total general revenues					1,386	264	6,484	-
Change in net position					5,478	(53)	3,855	7,418
Net position - beginning, as restated					13,988	14,773	439,103	305,789
Net position - ending					\$ 19,466	\$ 14,720	\$ 442,958	\$ 313,207

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Proprietary Funds
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

		Net (Expense) Revenue and Changes in Net Position							
	Indiana Secondary Market for Education Loans Inc.	White River State Park Development Commission	Ports of Indiana	Indiana State Fair Commission	Indiana Comprehensive Health Insurance Association	Indiana Political Subdivision Risk Management Commission	Indiana State Museum and Historic Sites Corporation	Indiana Motorsports Commission	Total
Indiana Stadium and Convention Building Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,092
Indiana Bond Bank	-	-	-	-	-	-	-	-	(317)
Indiana Housing and Community Development Authority	-	-	-	-	-	-	-	-	(2,629)
Indiana Board for Depositories	-	-	-	-	-	-	-	-	7,418
Indiana Secondary Market for Education Loans Inc.	(2,428)	-	-	-	-	-	-	-	(2,428)
White River State Park Development Commission	-	(1,997)	-	-	-	-	-	-	(1,997)
Ports of Indiana	-	-	4,448	-	-	-	-	-	4,448
Indiana State Fair Commission	-	-	-	(12,884)	-	-	-	-	(12,884)
Indiana Comprehensive Health Insurance Association	-	-	-	-	(59)	-	-	-	(59)
Indiana Political Subdivision Risk Management Commission	-	-	-	-	-	(98)	-	-	(98)
Indiana State Museum and Historic Sites Corporation	-	-	-	-	-	-	(11,044)	-	(11,044)
Indiana Motorsports Commission	-	-	-	-	-	-	-	(3,406)	(3,406)
Total component units	(2,428)	(1,997)	4,448	(12,884)	(59)	(98)	(11,044)	(3,406)	(18,904)
General revenues:									
Investment earnings	8,824	87	678	33	-	69	288	109	18,222
Payments from State of Indiana	-	9,516	-	11,073	-	-	9,428	3,445	33,462
Other	-	-	222	-	-	-	-	-	222
Total general revenues	8,824	9,603	900	11,106	-	69	9,716	3,554	51,906
Change in net position	6,396	7,606	5,348	(1,778)	(59)	(29)	(1,328)	148	33,002
Net position - beginning, as restated	150,469	118,100	133,804	33,269	13,272	4,873	8,375	4,861	1,240,676
Net position - ending	\$ 156,865	\$ 125,706	\$ 139,152	\$ 31,491	\$ 13,213	\$ 4,844	\$ 7,047	\$ 5,009	\$ 1,273,678

**State of Indiana
Combining Statement of Net Position
Non-Major Discretely Presented Component Units -
Colleges and Universities
June 30, 2019**

(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	\$ 135,909	\$ 46,347	\$ 210,324	\$ 43,707	\$ 75,841	\$ 512,128
Cash, cash equivalents and investments - restricted	90,294	49,233	5,121	1,637	5,832	152,117
Receivables (net)	39,442	21,989	50,040	9,430	8,433	129,334
Due from primary government	-	2,587	-	-	-	2,587
Inventory	1,122	7	14	1,861	1,311	4,315
Prepaid expenses	2,343	2,642	3,992	1	439	9,417
Investment in direct financing lease	-	-	131	-	-	131
Other assets	30,245	2,516	36,093	40,412	19	109,285
Total current assets	299,355	125,321	305,715	97,048	91,875	919,314
Noncurrent assets:						
Cash, cash equivalents and investments - unrestricted	419,683	98,430	333,474	65,780	105,936	1,023,303
Cash, cash equivalents and investments - restricted	69,816	75,033	45,671	124,874	120,468	435,862
Receivables (net)	8,227	6,145	11,551	5,572	283	31,778
Investment in direct financing lease	-	-	4,894	-	-	4,894
Net pension and OPEB assets	2,594	44,961	-	-	-	47,555
Other assets	4,016	17	224	93	219	4,569
Capital assets:						
Capital assets not being depreciated/amortized	139,791	96,581	102,311	12,260	42,486	393,429
Capital assets being depreciated/amortized	1,185,648	793,756	968,078	413,904	344,264	3,705,650
less accumulated depreciation/amortization	(515,447)	(325,049)	(404,277)	(215,593)	(139,312)	(1,599,678)
Total capital assets, net of depreciation/amortization	809,992	565,288	666,112	210,571	247,438	2,499,401
Total noncurrent assets	1,314,328	789,874	1,061,926	406,890	474,344	4,047,362
Total assets	1,613,683	915,195	1,367,641	503,938	566,219	4,966,676
Deferred Outflows of Resources						
Accumulated decrease in fair value of hedging derivatives	-	-	-	723	180	903
Debt refunding loss	-	624	-	-	-	624
Related to pensions	15,513	2,724	2,019	1,122	125	21,503
Deferred swap termination	-	133	-	-	-	133
Related to OPEB	27,756	-	-	684	15,519	43,959
Total deferred outflows of resources	43,269	3,481	2,019	2,529	15,824	67,122
Liabilities						
Current liabilities:						
Accounts payable	33,630	17,862	62,104	10,099	6,247	129,942
Interest payable	7,979	2,450	-	973	258	11,660
Unearned revenue	895	6,685	13,512	2,335	2,247	25,674
Accrued liability for compensated absences	3,725	4,077	10,043	327	1,218	19,390
Other liabilities	9,945	6,152	755	4,043	4,678	25,573
Current portion of long-term liabilities	26,015	15,560	29,084	11,777	6,738	89,174
Total current liabilities	82,189	52,786	115,498	29,554	21,386	301,413
Noncurrent liabilities:						
Accrued liability for compensated absences	3,642	144	6,099	3,026	-	12,911
Net pension and OPEB liabilities	70,748	12,598	56,166	28,697	1,103	169,312
Funds held in trust for others	-	-	-	-	62,676	62,676
Advances from federal government	-	7,367	-	-	960	8,327
Revenue bonds/notes payable	462,588	265,862	286,056	107,930	49,354	1,171,790
Derivative instrument liability	-	-	-	723	180	903
Other noncurrent liabilities	10,518	2,015	19,871	4	-	32,408
Total noncurrent liabilities	547,496	287,986	368,192	140,380	114,273	1,458,327
Total liabilities	629,685	340,772	483,690	169,934	135,659	1,759,740
Deferred Inflows of Resources						
Advanced payment for service concession agreement	-	1,737	-	-	-	1,737
Related to pensions	15,497	2,552	4,380	1,162	214	23,805
Related to OPEB	17,967	6,904	2,378	3,922	8,743	39,914
Total deferred inflows of resources	33,464	11,193	6,758	5,084	8,957	65,456
Net Position						
Net investment in capital assets	391,051	333,754	331,099	122,743	190,328	1,368,975
Restricted - nonexpendable:						
Grants/constitutional restrictions	-	2,942	-	-	-	2,942
Instruction and research	351	9,304	1,300	9,978	-	20,933
Student aid	59,238	32,152	29,930	31,330	23,716	176,366
Other purposes	103,585	6,204	3,982	8,446	5,166	127,383
Restricted - expendable:						
Grants/constitutional restrictions	7,591	2,455	18,422	-	1,821	30,289
Future debt service	10,292	-	-	93	-	10,385
Instruction and research	15,262	120	98	18,514	-	33,994
Student aid	44,231	7,858	5,334	41,266	9,987	108,676
Endowments	-	13,791	3,820	-	-	17,611
Capital projects	147,835	6,676	24,586	420	18,351	197,868
Other purposes	35,906	-	3,213	12,199	2,545	53,863
Unrestricted	178,461	151,455	457,428	86,460	185,513	1,059,317
Total net position	\$ 993,803	\$ 566,711	\$ 879,212	\$ 331,449	\$ 437,427	\$ 3,208,602

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Colleges and Universities
For the Year Ended June 30, 2019
(amounts expressed in thousands)

	Program Revenues			Net (Expense) Revenue and Changes in Net Position						
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Ball State University	Indiana State University	Ivy Tech State College	University of Southern Indiana	Vincennes University	Net (Expense) Revenue
Ball State University	\$ 606,064	\$ 221,385	\$ 149,132	\$ 6,931	\$ (228,616)	\$ -	\$ -	\$ -	\$ -	\$ (228,616)
Indiana State University	255,157	112,640	64,047	13,002	-	(65,468)	-	-	-	(65,468)
Ivy Tech Community College	548,990	147,019	177,744	7,538	-	(216,689)	-	-	-	(216,689)
University of Southern Indiana	166,017	77,742	34,111	1,346	-	-	(52,818)	-	-	(52,818)
Vincennes University	120,423	33,954	51,215	13,407	-	-	-	(21,847)	(21,847)	(21,847)
Total component units	\$ 1,696,651	\$ 592,740	\$ 476,249	\$ 42,224	(228,616)	(65,468)	(216,689)	(52,818)	(21,847)	(585,438)
General revenues:										
Investment earnings					24,813	14,320	22,950	9,378	11,037	82,498
Payments from State of Indiana					196,561	81,314	275,486	58,552	54,661	666,574
Other					44,572	1,270	8,032	60	657	54,591
Total general revenues					265,946	96,904	306,468	67,990	66,355	803,663
Change in net position					37,330	31,436	89,779	15,172	44,508	218,225
Net position - beginning					956,473	535,275	789,433	316,277	392,919	2,990,377
Net position - ending					\$ 993,803	\$ 566,711	\$ 879,212	\$ 331,449	\$ 437,427	\$ 3,208,602

