

**State of Indiana**  
**Reconciliation of General Fund Unappropriated Surplus to**  
**General Fund Unreserved, undesignated fund balance**

(amounts expressed in millions)

State of Indiana	
General Fund and Property Tax Replacement Fund	
Combined Statement of Unappropriated Reserve	
	Actual FY 1999
<b>Resources:</b>	
Working Balance, July 1	\$ 1,319.30
Current Year resources:	
Forecast Revenue	8,883.20
Outside Acts	
DSH	57.50
Transfers from (to) Rainy Day Fund	<u>(0.60)</u>
<b>Total resources</b>	<u>10,259.40</u>
<b>Uses:</b>	
Appropriations:	
Budgeted appropriations	8,915.70
1999 Deficiency appropriations	90.00
Adjustments to appropriations	36.70
Other expenditures and transfers:	
Judgements and settlements	5.50
Transfer to Tuition Support reserve	15.00
Reversions:	<u>(86.80)</u>
<b>Total uses</b>	<u>8,976.10</u>
<b>Adjustments:</b>	
To prior year Surplus	(71.20)
To Surplus	<u>(1.00)</u>
<b>Total adjustments</b>	<u>(72.20)</u>
<b>General fund reserve balance, June 30</b>	<u>1,211.10</u>
<b>Reserve balances:</b>	
Tuition reserve	255.00
Rainy Day Fund	<u>524.70</u>
<b>Total combined balances / Unappropriated 'Surplus' balance</b>	<u><u>\$ 1,990.80</u></u>
Adjustments:	
Tuition Support Reserve	(255.00) (1)
Economic stabilization and counter-cyclical revenue "Rainy Day" fund.	<u>(525.57) (2)</u>
<b>General Fund Unreserved, Undesignated Fund Balance (budgetary / cash basis)</b>	<u>1,210.23</u>
Accrual adjustments	537.87
<b>General Fund Unreserved, Undesignated Fund Balance (GAAP basis)</b>	<u><u>\$ 1,748.10</u></u>

(1) Tuition Support is a part of the General Fund's reserved fund balance.

(2) The Rainy Day Fund is part of the General Fund's unreserved fund balance designated for allotments.

Source: General Fund, Property Tax replacement Fund, and Rainy Day Fund Summaries Fiscal year Ending June 30, 1999 prepared by the State Budget Agency