

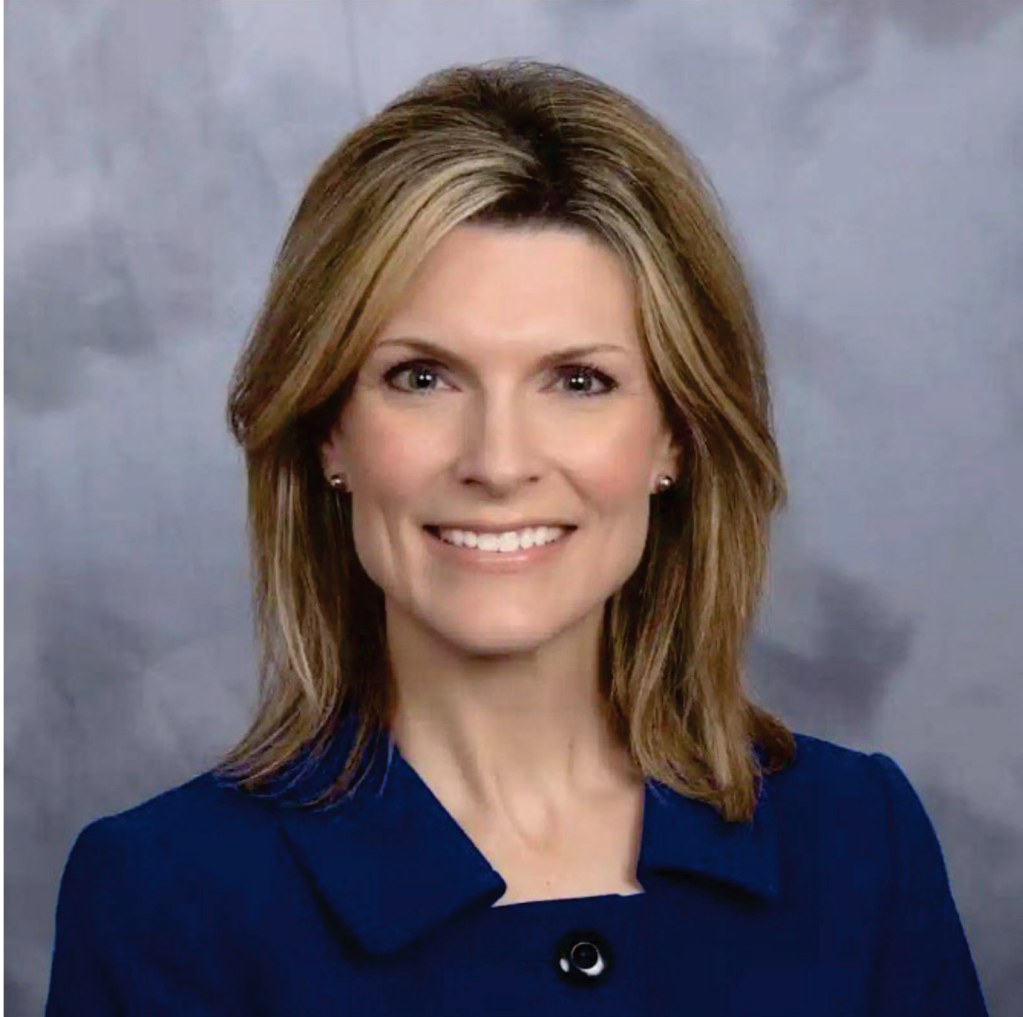
**ANNUAL FINANCIAL REPORT  
OF THE  
STATE COMPTROLLER  
OF THE  
STATE OF INDIANA  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2023**



**VOLUME II**

**ELISE M. NIESHALLA  
INDIANA STATE COMPTROLLER**

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**Elise M. Nieshalla**  
**State Comptroller**

## LIST OF STATE COMPTROLLERS

<b>Term</b>	<b>Name</b>	<b>Political Party</b>
1816-1828	William H. Lilley	Party Unknown
1828-1829	Benjamin I. Blythe	Party Unknown
1829-1844	Morris Morris	Party Unknown
1844-1847	Horatio J. Harris	Party Unknown
1847-1850	Douglas Maguire	Whig
1850-1853	Erastus W.H. Ellis	Democrat
1853-1855	John P. Dunn	Democrat
1855-1857	Hiram E. Talbot	Fusion-"Peoples"
1857-1861	John W. Dodd	Democrat
1861-1863	Albert Lange	Republican
1863-1865	Joseph Ristine	Democratic Union
1865-1869	Thomas P. McCarthy	Republican
1869-1871	John D. Evans	Republican
1871-1873	John C. Shoemaker	Democrat
1873-1875	James A. Wilder	Republican
1875-1879	Ebenezer Henderson	Democrat
1879-1881	Mahlon D. Manson	Democrat
1881-1883	Edward H. Wolfe	Republican
1885-1887	James H. Rice	Democrat
1887-1891	Bruce Carr	Republican
1891-1895	John O. Henderson	Democrat
1895-1899	Americus C. Daily	Republican
1899-1903	William H. Hart	Republican
1903-1905	David E. Sherrick	Republican
1905-1906	Warren Bigler	Republican
1906-1910	John C. Billheimer	Republican
1910-1914	William H. O'Brien	Democrat
1914-1916	Dale J. Crittenberger	Democrat
1916-1920	Otto Clauss	Republican
1920-1922	William J. Oliver	Republican
1922-1924	Robert Bracken	Democrat
1924-1928	Lewis S. Bowman	Republican
1928-1930	Arch N. Bobbit	Republican
1930-1934	Floyd E. Williamson	Democrat
1934-1938	Laurence F. Sullivan	Democrat
1938-1940	Frank G. Thompson	Democrat
1940-1944	Richard T. James	Republican
1944-1948	Alvin V. Burch	Republican
1948-1950	James M. Propst	Democrat
1950-1954	Frank T. Mills	Republican
1954-1956	Curtis E. Rardin	Republican
1956-1958	Roy T. Combs	Republican
1958-1960	Albert A. Steinwedel	Democrat
1960-1964	Dorothy Gardner	Republican
1964-1966	Mark L. France	Democrat
1966-1968	John P. Gallagher	Republican
1968-1970	Trudy Slaby Etherton	Republican
1970-1978	Mary Aikins Currie	Democrat
1978-1982	Charles D. Loos	Republican
1982-1986	Otis E. Cox	Democrat

Continued on next page

## LIST OF STATE COMPTROLLERS

<b>Term</b>	<b>Name</b>	<b>Political Party</b>
1986-1994	Ann G. DeVore	Republican
1994-1998	Morris Wooden	Republican
1999-2006	Connie K. Nass	Republican
2007-2013	Tim Berry	Republican
2013-2013	Dwayne Sawyer	Republican
2013-2017	Suzanne Crouch	Republican
2017-2023	Tera Klutz, CPA	Republican
2023-	Elise Nieshalla	Republican

**STATE OF INDIANA ANNUAL FINANCIAL REPORT  
For the Year Ended June 30, 2023  
VOLUME II**

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ELISE M. NIESHALLA



STATE COMPTROLLER

February 23, 2024

To the Citizens of the State of Indiana:

The State Comptroller has completed the Annual Financial Report of the State of Indiana, Volume II for the fiscal year ended June 30, 2023. Volume II contains unaudited financial schedules with revenues, expenditures, appropriations, and allotments for all state agencies operating in the State of Indiana.

Volume II complies with Indiana Code 4-10-13-2, which requires the State Comptroller to prepare a report each year showing receipts by source of revenue and by type of fund disbursements as they relate to each agency, department, and fund of state government.

In addition to this financial report, Indiana's Annual Comprehensive Financial Report (ACFR) was issued in January. The ACFR contains audited financial statements compiled in accordance with Generally Accepted Accounting Principles and applicable legal requirements.

Both of these reports are available online at [www.in.gov/comptroller](http://www.in.gov/comptroller).

Sincerely,

A handwritten signature in cursive script that reads "Elise M. Nieshalla".

Elise M. Nieshalla  
Indiana State Comptroller

**State Comptroller Staff**

**Courtney Schaafsma, CGFM**  
Chief of Staff/Deputy Comptroller

**Courtney Everett**  
Deputy Comptroller

**Brent Plunkett**  
Deputy Comptroller

**Adam Brill, CPA**  
ACFR Manager

**Zachery Guest, CGFM, CPSSBB**  
ACFR Accountant

**Jill Onion, CPA**  
Assistant Director of Accounting and Reporting

**Paula Hart**  
Payroll Director

**Eric Jones**  
Accounts Payable Director

**Stuart Williams**  
IT Director

**Emily Boesen**  
Communications Director and Public Information Officer



## DUTIES OF THE COMPTROLLER OF THE STATE OF INDIANA

The Indiana State Comptroller fulfills the constitutional duties of the Auditor of State.

The Auditor of the State of Indiana shall do the following (IC 4-7-1-1):

- (1) Keep and state all accounts between the state of Indiana and the United States, any state or territory, or any individual or public officer of this state indebted to the state or entrusted with the collection, disbursement, or management of any money, funds, or interest arising therefrom, belonging to the state, of every character and description whatsoever, when the money, funds or interest is derivable from or payable into the state treasury.
- (2) Examine and liquidate the accounts of all county treasurers and other collectors and receivers of all state revenues, taxes, tolls, and incomes, levied or collected by any act of the general assembly and payable into the state treasury, and certify the amount or balance to the treasurer of state.
- (3) Keep fair, clear, distinct, and separate accounts of all the revenues and incomes of the state and all expenditures, disbursements, and investments of the state, showing the particulars of every expenditure, disbursement and investment.
- (4) Examine, adjust, and settle the accounts of all public debtors for debts due the state treasury and require all public debtors or their legal representatives who may be indebted to the state for money received or otherwise and who have not accounted for a debt to settle their accounts.
- (5) Examine and liquidate the claims of all persons against the state in cases where provisions for the payment have not been made by law. When no such provisions or an insufficient one (1) has been made, examine the claim and report the facts, with an opinion, to the general assembly. No allowance shall be made to refund money from the treasury without the statement of the auditor of state either for or against the justice of the claim.
- (6) Institute and prosecute, in the name of the state, all proper suits for the recovery of any debts, money, or property of the state or for the ascertainment of any right or liability concerning the debts, money, or property.
- (7) Direct and superintend the collection of all money due to the state and employ counsel to prosecute suits, instituted at the auditor's insistence, on behalf of the state.
- (8) Draw warrants on the treasurer of state or authorize disbursement through electronic funds transfer in conformity with IC 4-8.1-2-7 for all money directed by law to be paid out of the treasury to public officers or for any other object whatsoever as the warrants become payable. Every warrant or authorization for electronic funds transfer shall be properly numbered.
- (9) Furnish to the governor, on requisition, information in writing upon any subject relating to the duties of the office of the auditor of state.
- (10) Superintend the fiscal concerns of the state and their management in the manner required by law and furnish the proper forms to assessors, treasurers, collectors and auditors of counties.
- (11) Keep and preserve all public books, records, papers, documents, vouchers, and all conveyances, leases, mortgages, bonds, and all securities for debts, money, or property, and accounts of property, of any description, belonging or appertaining to the office of the auditor of state and also to the state, where no other provision is made by law for the safekeeping of the accounts and property.
- (12) Suggest plans for the improvement and management of the public revenues, funds and incomes.

(13) Report and exhibit to the general assembly, at its meeting in each odd-numbered year, a complete statement of the revenues, taxables, funds, resources, incomes and property of the state, known to the office of the auditor of state and of the public revenues and expenditures of the two (2) preceding fiscal years, with a detailed estimate of the expenditures to be defrayed from the treasury for the ensuing two (2) years, specifying each object of expenditure and between such as are provided for by permanent or temporary appropriations and showing also the sources and means from which all such expenditures are to be defrayed. The report must be in an electronic format under IC 5-14-6.

**State of Indiana**  
**Financial Schedules Explanation**  
**Fiscal Year Ended June 30, 2023**

Financial schedules provided in this report are:

1. Schedule of Revenue
2. Schedule of Expenditures
3. Agency Appropriation and Allotment Trial Balance Report

These schedules satisfy a portion of the financial reporting requirements prescribed by Indiana Code (IC) 4-10-13-2. The balance of the reporting requirements prescribed by IC 4-10-13-2 is satisfied by the State of Indiana's separately issued Annual Comprehensive Financial Report.

The schedules contained in this report are detailed by PeopleSoft (PS) fund, Annual Comprehensive Financial Report (ACFR) fund, account, and business unit.

**PS Fund**

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording financial activity, which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

In the State of Indiana's accounting system, a PS fund is self-balancing. PS funds are used to identify the financial activities by business unit or purpose. Schedules 1 through 3 include the name of each PS fund.

**ACFR Fund**

The State of Indiana utilizes the ACFR fund for fund type classifications. Fund types are broken down into governmental, proprietary, and fiduciary fund types.

Governmental Funds

Governmental funds are the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. These funds are used to account for governmental type financial activity.

The general fund is the chief operating fund of a government and is used to account for the financial activity of the government, except for the activity that is required to be accounted for in some other fund. The State of Indiana's general fund is ACFR fund number 1000.

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The State of Indiana's special revenue funds are ACFR fund numbers 2030-3200, 3230-3240, 3320-3720, 3880, 3920, 3940, 4000-4260, 4580-5040, 5120, 5230-5350, 5410-5980, 6000-6020, 6040-6090, 6110-6340, 6440-6480, 6610, 6660, 6750, 6800-6830, 6850-6880, 6910-6930, 6960, 7190, 7200, 7800-8400, 9103, 9112, 9114, & 9261-9878.

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The State of Indiana does not have a fund that meets these standards.

Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The State of Indiana's capital projects funds are ACFR fund numbers 3260, 3290, 3800, 3910, 3950, 5990, and 6350.

Permanent funds are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. The State of Indiana's permanent funds are ACFR fund numbers 4270, 6620, and 6670.

### Proprietary Funds

Proprietary funds are used to account for business type financial activity and the fund types in this group are enterprise and internal service funds.

Enterprise funds are used to account for revenue generated by charges for a service provided to the public, where the intent of the government is to recover all or most of the cost through a charge for the service (user fees). The State of Indiana's enterprise funds are ACFR fund numbers 5360 and 6760.

Internal service funds are used to account for revenue generated by charges for services provided between departments or agencies within governmental units or between governmental units, on a cost reimbursement basis. The State of Indiana's internal service funds are ACFR fund numbers 5110, 5150, 5160, 5220, 6940, 9109, and 9117.

### 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. They cannot be used to support the State's own programs. Fiduciary funds include pension and other employee benefit trust funds, private-purpose trust funds, and custodial 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. Custodial funds are used to report all fiduciary activities that are not held in one of the other types of fiduciary funds. The State of Indiana's private-purpose trust funds and custodial funds are ACFR fund numbers 6030, 6100, 6400, 6420, 6890, & 6990.

Pension and other employee benefit trust funds are used to report resources held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution pension plans, other postemployment benefit plans, and other employee benefit plans. The State of Indiana's pension and other employee benefit trust funds are ACFR fund numbers 3930, 6510-6605, 6840, and 6950.

### Other Fund Types

Certain funds are used to account for the financial activity of agencies that are component units and that do not fit one of the three fund types. The ACFR fund numbers for these funds are 6290, 9107, 9111, 9114, 9120, & 9261-9878.

### **Account**

Accounts used in these schedules describe revenues and expenditures. The revenue account is listed next to the revenue description in the source of revenue column of the Schedule of Revenue. In the State of Indiana's chart of accounts, revenue accounts begin with the numbers 4, 64, or 74. The first two digits of the revenue account indicate the revenue type as follows:

<b>40</b>	<b>=</b>	<b>Revenue Adjustments</b>
<b>41</b>	<b>=</b>	<b>Taxes</b>
<b>42</b>	<b>=</b>	<b>Exchange Revenues (Excluding Sales)</b>
<b>43</b>	<b>=</b>	<b>Sales</b>
<b>44</b>	<b>=</b>	<b>Grant Revenues</b>
<b>45</b>	<b>=</b>	<b>Fines &amp; Penalties</b>
<b>46</b>	<b>=</b>	<b>Forfeitures, Abandoned Property &amp; Donations</b>
<b>47</b>	<b>=</b>	<b>Other Non-Exchange Revenues</b>
<b>64</b>	<b>=</b>	<b>Internal Service Funds – Revenue</b>
<b>74</b>	<b>=</b>	<b>Other Financing Sources</b>

The expenditure account is listed next to the expenditure description on the Schedule of Expenditures. Expenditure accounts begin with the numbers 5, 65, or 75. In the State of Indiana's chart of accounts the expenditure account indicates the expenditure type as follows:

0	=	<b>Total Operating</b>
50	=	<b>Expense Adjustments</b>
51	=	<b>Personal Services &amp; Fringe Benefits</b>
52	=	<b>Utilities</b>
53	=	<b>Contractual Services</b>
54	=	<b>Supplies, Parts &amp; Materials</b>
55	=	<b>Capital Costs</b>
56	=	<b>Distributions to Other Local Governments</b>
57	=	<b>Grants</b>
58	=	<b>Social Service Payments</b>
59	=	<b>Administrative &amp; Operating Expenses</b>
65	=	<b>Internal Service Fund - Expenses</b>
75	=	<b>Other Financing Uses</b>

**Pt (Point)**

The Pt column of the Agency Appropriation and Allotment Trial Balance Report denotes the major expenditure category. The second digit of the expenditure account is the point for accounts 51 through 59. Expenditure accounts that begin with 51 mean that point 1 is for the personal services & fringe benefits major expenditure category. Point 0 is the total operating expenditure category.

**Ctrl (Control)**

The expenditure of resources is controlled through the adoption of budgets referred to as appropriations. These appropriations are established by either legislative action, statutory authority, or functionality of the PS fund. The State of Indiana further controls expenditures with an allotment system. An appropriation is not available for expenditure until it has been allotted. Appropriations are allotted by either action of the state budget director, statutory authorization, or the functionality of the PS fund.

The allotment system is administered by the State of Indiana's accounting system through the designation of the budgetary control of each PS fund. The budgetary controls are divided into five categories; a control 3 PS fund; a control 4 PS fund; a control 5 PS fund; a control 6 PS fund; or a control 7 PS fund.

The control of each PS fund is indicated in the "CTRL" column on the Agency Appropriation and Allotment Trial Balance Report.

The appropriation of funds in PS funds with a budgetary control of 3 must be approved by the legislature or authorized by legislation; the allotment must be approved by the state budget director or authorized by legislation. The unexpended appropriation of a control 3 PS fund reverts to the surplus balance of the fund at the end of the fiscal year.

The appropriation of funds in PS funds with a budgetary control of 4 must be approved by the legislature or authorized by legislation; the allotment must be approved by the state budget director or authorized by legislation. The unexpended appropriation of funds that have not been allotted for a control 4 PS fund reverts to the surplus balance of the fund at the end of the fiscal year.

The appropriation of funds in PS funds with a budgetary control of 5 increases when revenue is received as authorized by legislation or controlled by the functionality of the PS fund; the allotment must be approved by the state budget director or authorized by legislation. The unexpended appropriation of a control 5 PS fund does not revert to the surplus balance of the fund at the end of the fiscal year. The appropriation balance in the PS fund continues into the next fiscal year.

The appropriation and allotment of funds in PS funds with a budgetary control of 6 increases when revenue is received as authorized by legislation or controlled by the functionality of the PS fund. The unexpended allotment of a control 6 PS fund does not revert to the surplus balance of the fund at the end of the fiscal year. The allotment balance in the PS fund continues into the next fiscal year.

PS funds with a budgetary control of 7 have no budgetary impact as authorized by legislation or controlled by the functionality of the PS fund. The unexpended funds of a control 7 PS fund do not revert to the surplus balance of the fund at the end of the fiscal year. The unexpended balance in the PS fund continues into the next fiscal year.

**Business Unit**

A business unit is an agency of state government and is indicated by number in this report. On the following page is a list of business units in numerical order. The business unit associated with a PS fund is indicated by the BU number in the BU columns of the three schedules.

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**STATE OF INDIANA**  
**Business Units in Numeric Sequence - 2023**

00003	House of Representatives
00004	Senate
00015	Lobby Registration Comm
00017	Legislative Services
00019	Uniform State Law Commission
00022	Supreme Court Admin
00023	Court of Appeals
00025	Public Defender Commission
00028	Tax Court
00030	Governor's Office
00032	Criminal Justice Institute
00035	Gov Cncl for Ppl w/Disab
00036	Agriculture
00037	IN Destination Devel Corp
00038	Lieutenant Governor's Office
00039	Prosecuting Attorneys Cncl
00040	Secretary Of State
00044	Protection Advocacy Svcs Comm
00046	Attorney General
00048	Treasurer of State
00050	State Comptroller
00054	Distressed Unit Appeal Bd
00055	Ofc of Management & Budget
00057	Budget Agency
00060	Management Performance Hub
00061	Administration
00062	IN Archives & Records Admin
00063	Election Division
00064	Public Access Counselor
00067	Ofc of Technology
00070	Personnel
00071	Disability - State Personnel
00072	Public Retirement System
00074	State Employees Appeals Comm
00075	Ofc of Inspector General
00077	Ofc Admin Law Proceedings
00080	Board of Accounts
00090	Revenue
00100	State Police
00103	Law Enforcement Training Brd
00110	Adjutant General
00115	Toxicology
00160	Veterans Affairs
00190	Gaming Comm
00191	Hoosier Lottery
00200	Utility Regulatory Comm

00205	Utility Consumer Counselor
00208	Financial Institutions
00210	Insurance
00215	Local Gov Finance
00217	Brd of Tax Review
00220	Worker's Comp Brd
00225	Labor
00230	Alcohol & Tobacco Comm
00235	Motor Vehicles
00240	Coroner's Training Board
00250	Professional Licensing
00258	Civil Rights Comm
00260	Economic Development Corp
00261	Finance Authority
00263	Housing and Comm Develop Auth
00265	Horse Racing Comm
00266	Ofc of Energy Development
00286	Integrated Public Safety Comm
00300	Natural Resources
00303	State Museum
00310	White River State Park Dev Com
00315	War Memorials Comm
00322	Kankakee River Basin Comm
00325	Maumee River Basin Commission
00330	St. Joseph River Basin Commiss
00340	Motor Vehicles Comm
00351	Brd of Animal Health
00385	Homeland Security
00400	Indiana Dept of Health
00405	Family & Social Svcs Admin
00410	FSSA Mental Health & Addiction
00415	Evansville Psych Childrens Ctr
00425	Evansville State Hospital
00430	Madison State Hospital
00435	Logansport State Hospital
00440	Richmond State Hospital
00450	Larue Carter Hospital
00451	Neuro Diagnostic Ins
00495	Environmental Management
00496	Environmental Adjudication
00497	FSSA Disability & Rehab Svcs
00498	FSSA Aging
00500	FSSA Family Resources
00501	Early Child Learning
00502	Child Services
00503	FSSA Medicaid Policy & Plan

00505	Education Employment Rel Brd
00510	IO0521Workforce Development
00512	Governor's Workforce Cabinet
00515	Correctional Industries
00550	School for the Blind & VI
00560	School for the Deaf
00570	Veterans Home
00605	State Public Defender Office
00610	Public Defender Council
00614	Chain O' Lakes Corr
00615	Correction
00616	Logansport Juvenile Corr
00618	Miami Corr
00620	State Prison
00621	Parole Division
00622	South Bend Community Re-Entry
00623	Heritage Trails Corr. Facility
00630	Pendleton Corr
00635	Correctional Industrial Fac
00640	Women's Prison
00645	New Castle Correctonal Fclty.
00650	Putnamville Corr
00655	Pendleton Juvenile Corr
00660	Indpls Adult Edu/Reentry
00661	Camp Summit Corr
00665	Wabash Valley Corr
00667	Madison Corr
00670	Indianapolis Juv Corr Facility
00672	Madison Juvenile Corr
00675	Branchville Corr
00680	Westville Corr
00685	Rockville Corr
00687	South Bend Juvenile Facility
00690	Plainfield Corr
00695	Reception Diagnostic Ctr
00697	Edinburgh Corr
00700	Education
00701	Brd of Education
00702	Education Roundtable
00704	Charter School Brd
00705	Arts Comm
00710	Vocational Technical College
00718	School Lunch Division
00719	Comm for Higher Education
00730	Library
00741	NW IN Regional Dev Authority



**STATE OF INDIANA**  
**Business Units in Numeric Sequence - 2023**

00750	Indiana University
00755	Medical Education Board
00756	Graduate Medical Education Brd
00760	Purdue University

00770	Indiana State University
00775	University of Southern Indiana
00780	Ball State University
00790	Vincennes University

00800	Transportation
00878	State Fair Commission
08385	Homeland Security Found
08510	DWD UI Trust Fund

**STATE OF INDIANA**  
**ACFR Funds in Numeric Sequence - 2023**

ACFR Fund	Fund Type	Description	ACFR Fund	Fund Type	Description
1000	GF	General Fund	3030	SR	Land & Water Resources Fund
2030	SR	Industrial Development Matchi	3040	SR	Local Road and Bridge
2060	SR	Adoption Medical History Fund	3070	SR	Alcoholic Beverage Commission
2070	SR	Employment & Training Fund	3080	SR	State Building Commissioner
2090	SR	Victim & Witness Assist Fd 5-	3100	SR	Bail Bond Receipts Insurance
2130	SR	Statewide Library Card Fd	3120	SR	Board Of Animal Health Progra
2170	SR	Newborn Screening Fund	3130	SR	Accident Report
2200	SR	State Police Training Fund	3150	SR	Petroleum Severance Tax
2210	SR	Recovery Real Estate Fund	3160	SR	Cigarette Tax
2220	SR	Recovery Plumbers Fund	3180	SR	Violent Crime Victim Compensa
2230	SR	Recovery Auctioneer Fund	3200	SR	Public Utility
2240	SR	Alcohol & Drug Countermeasure	3220	CF	Capital Improvement-1St Class
2260	SR	Odometer Fund	3230	SR	Addiction Services Fund
2270	SR	Motor Carrier Regulation	3240	SR	Environmental Management Fund
2290	SR	Oil Gas Environmental Fund	3260	CP	State Police Building Commiss
2350	SR	Drug Interdiction	3290	CP	Law Enforcement Academy Bldg
2360	SR	Corrections Drug Abuse	3320	SR	Domestic Violence
2380	SR	Drug Prosecution	3330	SR	Lifetime Hunting/Fishing Lice
2420	SR	Radon Gas Trust	3420	SR	Fish And Wildlife
2440	SR	Wine Grape Market	3430	SR	Forestry Division
2480	SR	Emergency Medical Svc Restitu	3450	SR	Abandoned Mine Lands
2500	SR	Indiana Horse Racing Commissi	3480	SR	Reclamation Division Fund
2530	SR	State Solid Waste Management	3490	SR	Embalmers Education
2540	SR	State Drug Free Communities	3510	SR	Title 4D Oasi Act
2550	SR	Birth Problems Registry	3530	SR	Public Welfare-Medicaid Assis
2570	SR	Motor Fuel Inspection Program	3570	SR	Welfare-Day Care
2580	SR	Recycling Promotion Assistanc	3580	SR	Labor Safety Education
2600	SR	Alcoholic Bev Enf Officer Trn	3590	SR	Motor Vehicle Commission
2610	SR	Workers Comp Supplemental Adm	3630	SR	Welfare, Child Service
2620	SR	Entomology & Plant Pathology	3680	SR	Criminal Justice Planning
2630	SR	Deer Research & Management Fu	3800	CP	Construction Post War
2640	SR	Waste Tire Management	3880	SR	Build Indiana Fund
2650	SR	Charity Gaming Enforcement Fu	3920	SR	Pres Benj Harrison Cons Trust Fund
2660	SR	Employment Of Youth Fund	3940	SR	Gasoline And Special Fuel Tax
2680	SR	Voluntary Clean-Up Fund	3950	CP	Construction Soldiers Home
2700	SR	Child Care Fund	4000	SR	State Highway Department
2710	SR	Lake Enhancement Fund	4260	SR	MAJOR MOVES CONSTRUCTION FUND
2720	SR	Coroners Trng & Continuing E	4270	PF	Next Level Indiana Trust
2730	SR	Insuring Foster Youth Trust	4580	SR	Hwy Construction Improvement
2760	SR	Title V Oper Permit Prgm Trus	4640	SR	Crossroads 2000
2770	SR	Controlled Substance Excise T	4660	SR	School Disaster Loan Fund
2780	SR	Indiana Safe Schools Fund	4860	SR	Wabash River Heritage Corridor
2800	SR	Department Of Insurance	5000	SR	West Baden Springs Hist Pre
2810	SR	Financial Resp Compliance Ver	5040	SR	Civil Defense Revolving-Feder
2820	SR	Civil War Flags	5110	IS	State Employee Disability
2830	SR	Environmental Mngt Permit Ope	5120	SR	State Property, Sales
2850	SR	Gaming	5150	IS	Institutional Industries
2860	SR	Integrated Public Safety Comm.	5160	IS	SBA Centralized Accounting
2870	SR	Sports Wagering	5220	IS	Adminstration Svcs-Revolving
2890	SR	DCS Local Office Admin.	5230	SR	Spinal Cord and Brain Injury
2910	SR	Dental Compliance Fund	5240	SR	Regional Public Safety Train
2920	SR	Physician Compliance Fund	5250	SR	Food Service-Special
2940	SR	Motorcycle Operator Safety Edu	5290	SR	Surplus Property Revolving Fu
2950	SR	Protection Assistance Fund	5310	SR	Indiana Check-Up Plan Trust
2980	SR	Electronic Waste Fund	5340	SR	Grain Buyer and Warehouse Lic
3010	SR	Motor Vehicle Highway	5350	SR	Board Of Health Fund
3020	SR	Cons Officer Fish & Wildlife	5410	SR	Postsecondary Credit Bearing P

**STATE OF INDIANA**  
**ACFR Funds in Numeric Sequence - 2023**

ACFR Fund	Fund Type	Description	ACFR Fund	Fund Type	Description
5430	SR	Career College Student Assuran	6850	SR	Upst Excess Liability Fund
5440	SR	Student Assurance Fund	6860	SR	Lead Trust Fund
5660	SR	SBOA Trust & Agency Fund	6890	PP	CONGRESSIONAL TOWNSHIP SCHOOL
5710	SR	State Opioid Settlement	6910	SR	Education License Plate Fees F
5740	SR	Breath Test Train and Certific	6920	SR	MDCO Fund
5770	SR	Airport Development Grant Fund	6940	IS	St Personnel Internal Service
5790	SR	DNA Sample Processing	6950	PT	RETIREE HEALTH BENEFIT TRUST Fund-DC
5930	SR	Statewide Fire and Building Sa	6960	SR	Veterans' Affairs Trust Fund
5950	SR	Controlled Substances Data	6990	PP	Private Purpose Trust
5960	SR	Youth Tobacco Education and En	7190	SR	Veteran's Home Comfort and Wel
5980	SR	1396r(h)	7270	CF	Coronavirus Local Fiscal Recov
5990	CP	State Construction	8000	SR	2009 ARRA FUND
6000	SR	Special Revenue	8010	SR	Department Of Agriculture
6010	SR	Comp. Employment & Training A	8011	SR	Department Of Commerce
6020	SR	Patients Compensation Fund	8012	SR	Department Of Defense
6030	PP	Jennings/Vermillion Co Escrow	8014	SR	Department Of Housing And Urba
6040	SR	Standarbred Horse Fund	8015	SR	Department Of The Interior
6090	SR	Restricted Donations	8016	SR	Department Of Justice
6110	SR	Electric Rail Svc 8-3-1.5-20.	8017	SR	Department Of Labor
6130	SR	Hazardour Sub. Emerg. Trust 1	8020	SR	Department Of Transportation
6210	SR	State Motor Vehicle Tech Fund	8021	SR	Department Of Treasury
6220	SR	Natural Heritage Rd 14-4-5.1-	8030	SR	Federal Equal Employment Oppor
6230	SR	Residual Asbestos Injury Fd	8045	SR	National Endowment For The Art
6250	SR	Road & Street, Primary Highway	8059	SR	Small Business Administration
6270	SR	Fam Viol & Victim Asst 4-23	8064	SR	Department Of Veterans Affairs
6290	SR	Ipsrm-Basic Fund	8066	SR	Environmental Protection Agenc
6310	SR	Mine Subsidence Insurance Fun	8081	SR	Department Of Energy
6320	SR	Emergency Planning	8084	SR	Department Of Education
6340	SR	Conservation Officers Trainin	8090	SR	US Election Assistance Commiss
6400	PP	Property Custody	8093	SR	Department Of Health And Human
6420	PP	Abandoned Property	8094	SR	Corporation For National And C
6440	SR	TITLE INS ENFORCEMENT FUND	8096	SR	Federal SSA Fund
6460	SR	State Disaster Relief	8097	SR	Department Of Homeland Securit
6470	SR	Professional Standards Fund	8300	SR	Federal COVID-19
6480	SR	Federal Revenue Sharing Fund	8400	SR	ARPA - Economic Stimulus Fund
6520	PT	Retirement, Public Employees	9100	CF	COIT AND CAGIT
6550	PT	Retirement, Judges	9103	SR	BUREAU OF MOTOR VEHICLES HOLDI
6590	PT	Pension Relief Fund	9107	GF	IEDC Fund (Component Unit)
6600	PT	State Police Retirement Pensi	9109	IS	Fund 7020 Fund Centers
6605	PT	RETIREE HEALTH BENEFIT TRUST Fund-DB	9111	GF	IN State Museum & HSC (component unit)
6610	SR	Commuter Rail Service Fund	9112	SR	IN Homeland Security Fund
6620	PF	Purdue Trust, Principal	9113	CF	Family and Children Trust Fund
6660	SR	Common School, Principal	9114	SR	Hoosier Lottery (exclude)
6670	PF	Indiana Univ Endowment, Prin	9115	CF	Marion Co Suppl Auto Rental Excise Tax
6750	SR	Employment Security Special	9116	CF	Other Agency Funds
6760	EF	Unemployment Compensation Fund	9117	IS	Cons & Excise Police Health Ins Fund
6810	SR	Indiana Retirement Home Guara	9118	CF	Opioid Settlement - Local Distribution
6820	SR	Asbestos Trust Fund	9120	GF	IDDC Fund (Component Unit)
6830	SR	Petroleum Trust Fund	9261	SR	IFA ARRA Funds (exclude)
6840	PT	Public Safety Spec Death Bene	9263	SR	IHCDA ARRA Funds (exclude)